

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,256.0	1,254.0	1,319.0
Pupils On Roll Special Ed Full-Time	194.0	197.0	170.0
Pupils On Roll SUBTOTAL	1,450.0	1,451.0	1,489.0
Pupils in Private School Placements	9.0	14.0	15.0
Pupils Sent to Contracted Preschool		1.0	0.0
Pupils Sent to Other Districts Regular	3.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	13.5	18.0	14.0
Pupils Received	53.0	75.0	0.0
Pupils in State Facilities	2.0	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	7,711,155	7,960,694	8,221,569
Other Local Governmental Units - Unrestricted	10-12XX	64,327	64,000	64,000
Total Tuition	10-1300	377,792	284,000	254,000
Transportation Fees From Other LEAs	10-1420-1440	0	11,552	11,546
Unrestricted Miscellaneous Revenues	10-1XXX	203,640	136,950	152,000
Interest Earned On Capital Reserve Funds	10-1XXX	249	50	50
Other Restricted Miscellaneous Revenues	10-1XXX	4,104	0	0
Subtotal - Revenues From Local Sources		8,361,267	8,457,246	8,703,165
Revenues from State Sources:				
School Choice Aid	10-3116	96,785	96,785	141,455
Categorical Transportation Aid	10-3121	60,696	60,696	70,560
Extraordinary Aid	10-3131	66,044	60,000	60,000
Categorical Special Education Aid	10-3132	728,613	728,613	742,641
Educational Adequacy Aid	10-3175	77,145	0	0
Equalization Aid	10-3176	8,683,487	8,683,487	8,722,290
Categorical Security Aid	10-3177	171,822	171,822	180,975
Under Adequacy Aid	10-3180	0	0	77,145
Parcc Readiness Aid	10-3181	0	0	13,055
Per Pupil Growth Aid	10-3182	0	0	13,055
Professional Learning Community Aid	10-3183	0	0	13,740
Host District Support Aid	10-3184	0	0	702
Other State Aids	10-3XXX	40,593	103,255	0
Subtotal - Revenues From State Sources		9,925,185	9,904,658	10,035,618
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	88,312	63,917	63,917
ARRA/SEMI Revenue	10-4210	14,662	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Subtotal - Revenues From Federal Sources		102,974	63,917	63,917
Budgeted Fund Balance - Operating Budget	10-303	0	976,000	896,908
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	165,000	165,000
Adjustment For Prior Year Encumbrances		0	68,869	0
Actual Revenues (Over)/Under Expenditures		536,149	0	0
Total Operating Budget		18,925,575	19,635,690	19,864,608
Grants and Entitlements:				
Tuition - Preschool	20-1310	15,668	18,000	18,000
Other Revenue From Local Sources	20-1XXX	315,060	313,841	286,990
Total Revenues From Local Sources	20-1XXX	330,728	331,841	304,990
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	13,060	0
Preschool Education Aid	20-3218	292,096	322,140	322,140
Other Restricted Entitlements	20-32XX	520,873	489,216	440,703
Total Revenues From State Sources		812,969	824,416	762,843
Revenues from Federal Sources:				
Title I	20-4411-4416	401,762	497,358	357,785
Title II	20-4451-4455	42,306	55,975	35,061
Title III	20-4491-4494	14,878	14,989	11,292
I.D.E.A. Part B (Handicapped)	20-4420-4429	443,998	430,129	307,971
Preschool Development Expansion Grant	20-4527	0	488,318	488,318
Preschool Development Expansion Grant-Pr Yr C/O	20-4527	0	0	68,817
Other	20-4XXX	166,237	0	250,000
Total Revenues From Federal Sources		1,069,181	1,486,769	1,519,244
Transfers From Operating Budget-Prek	20-5200	45,216	38,308	0
Transfers From Operating Budget-Prek (Special Education)	20-5200	19,837	19,837	58,145

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Grants And Entitlements		2,277,931	2,701,171	2,645,222
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	847,062	971,865	1,113,829
Total Revenues From Local Sources		847,062	971,865	1,113,829
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	279,744	0	173,229
Budgeted Fund Balance	40-303	0	1	5
Total Local Repayment Of Debt		1,126,806	971,866	1,287,063
Actual Revenues (Over)/Under Expenditures		1,002	0	0
Total Repayment Of Debt		1,127,808	971,866	1,287,063
Total Revenues/Sources		22,331,314	23,308,727	23,796,893
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	45,216	38,308	0
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	19,837	19,837	58,145
Total Revenues/Sources Net of Transfers		22,266,261	23,250,582	23,738,748

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,246,167	6,204,087	6,204,163
Special Education - Instruction	11-2XX-100-XXX	1,200,828	1,318,089	1,273,640
Basic Skills/Remedial - Instruction	11-230-100-XXX	119,780	17,241	17,241
Bilingual Education - Instruction	11-240-100-XXX	49,012	49,795	51,289
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	100,665	113,320	114,554
School-Sponsored Athletics - Instruction	11-402-100-XXX	315,608	326,943	334,858
Instructional Alternative Ed Program	11-423-XXX-XXX	35,492	23,040	31,010
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,002,659	1,301,794	1,473,822
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	52	0
Undist. Expenditures - Health Services	11-000-213-XXX	177,635	136,364	125,660
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	195,020	197,255	215,947
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	99,658	106,709	168,587
Undist. Expenditures - Guidance	11-000-218-XXX	486,762	486,710	502,059
Undist. Expenditures - Child Study Teams	11-000-219-XXX	428,325	374,846	474,563
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	146,446	281,765	245,161
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	84,388	100,503	119,332
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	17,041	15,001	23,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	463,038	569,113	529,365
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	920,437	1,020,852	938,389
Undist. Expend. - Central Services	11-000-251-XXX	239,754	270,962	253,736
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	104,632	93,151	131,485
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,416,437	1,456,082	1,440,783
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	879,291	1,065,617	1,032,375
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,885,556	3,637,569	3,794,721
Total Undistributed Expenditures		10,547,079	11,114,345	11,468,985
Total General Current Expense		18,614,631	19,166,860	19,495,740

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	67,629	18,113	12,751
Facilities Acquisition And Const. Serv.	12-000-400-XXX	229,047	393,312	321,872
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		296,676	411,475	334,673
Transfer Of Funds To Charter Schools	10-000-100-56X	14,268	57,355	34,195
General Fund Grand Total		18,925,575	19,635,690	19,864,608
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	315,060	313,841	286,990
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	266,714	310,140	303,561
Support Services	20-218-200-XXX	106,103	101,205	94,724
Total Preschool Education Aid	20-218-XXX-XXX	372,817	411,345	398,285
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	13,671	12,790	12,790
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	102,342	82,132	82,132
Nonpublic Handicapped Services	20-XXX-XXX-XXX	96,355	85,493	85,493
Nonpublic Nursing Services	20-XXX-XXX-XXX	22,195	20,160	20,160
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,486	5,824	5,824
Nonpublic Security Aid	20-XXX-XXX-XXX	0	5,600	5,600
Other	20-XXX-XXX-XXX	278,824	277,217	228,704
Total Other State Projects		520,873	489,216	440,703
Total State Projects	20-XXX-XXX-XXX	893,690	900,561	838,988
Preschool Expansion Grant Instruction	20-220-100-XXX	0	306,303	292,825
Preschool Expansion Grant Support Services	20-220-200-XXX	0	161,015	202,310
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	0	21,000	62,000
Preschool Expansion Grant	20-220-XXX-XXX	0	488,318	557,135
Federal Projects:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title I	20-XXX-XXX-XXX	401,762	497,358	357,785
Title II	20-XXX-XXX-XXX	42,306	55,975	35,061
Title III	20-XXX-XXX-XXX	14,878	14,989	11,292
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	443,998	430,129	307,971
Other	20-XXX-XXX-XXX	166,237	0	250,000
Total Federal Projects	20-XXX-XXX-XXX	1,069,181	1,486,769	1,519,244
Total Special Revenue Funds		2,277,931	2,701,171	2,645,222
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,127,808	971,866	1,287,063
Total Debt Service Funds		1,127,808	971,866	1,287,063
Total Expenditures/Appropriations		22,331,314	23,308,727	23,796,893
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	45,216	38,308	0
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	19,837	19,837	58,145
Total Expenditures Net of Transfers		22,266,261	23,250,582	23,738,748

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	616,299	900,590	1,004,656	391,336
--Repayment of Debt	1,002	0	5	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	165,980	166,229	166,279	1,329
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,275,943	766,655	283,588	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	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	\$11,683	\$11,904	\$11,908	\$11,854	\$11,670
Total Classroom Instruction	\$7,003	\$7,275	\$7,120	\$7,019	\$6,852
Classroom-Salaries and Benefits	\$6,536	\$6,879	\$6,731	\$6,324	\$6,065
Classroom-General Supplies and Textbooks	\$337	\$319	\$295	\$407	\$322
Classroom-Purchased Services	\$129	\$77	\$94	\$287	\$465
Total Support Services	\$1,499	\$1,507	\$1,549	\$1,505	\$1,666
Support Services-Salaries and Benefits	\$1,243	\$1,289	\$1,298	\$1,244	\$1,403
Total Administrative Costs	\$1,548	\$1,553	\$1,591	\$1,721	\$1,597
Administration Salaries and Benefits	\$1,337	\$1,314	\$1,334	\$1,464	\$1,321
Total Operations and Maintenance of Plant	\$1,205	\$1,144	\$1,192	\$1,160	\$1,112
Operations and Maintenance-Salaries and Benefits	\$625	\$584	\$637	\$606	\$534
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$368	\$365	\$380	\$376	\$377
Total Equipment Costs	\$34	\$47	\$13	\$13	\$9
Legal Costs	\$40	\$13	\$17	\$17	\$17
Employee Benefits as a percentage of salaries*	37.00%	35.81%	35.34%	33.87%	35.98%

*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	825	Federal Grant	250,000	21st Century Grant Year 2
1	300	Homeless Out of State Tuition	150,000	Anticipate Increase
2	300	Fulton Bank	2,000	Bank Interest

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Behavioral Specialist Through GCSSSD	0
Transportation Services, including Fuel	Share Transportation Coordination, Buses and Drivers with Delsea Regional School District	0
Purchasing	Use Hunterdon & Middlesex Educational Services Commissions for some purchasing	0
Municipal/Public Works	Purchasing of Fuel, Salt, Trash Removal and Recycling.	0
Technology Services	EIRC & SJTP for some Technology Initiatives	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,221,569
(B) Estimated Net Taxable Valuation (as of 01/01/16)	462,838,565
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.7763
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,335,398
(E) Estimated Net Taxable Valuation (as of 01/01/16)	462,838,565
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.0170

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,221,569
(H) Estimated Equalized Valuation (as of 10/01/15)	460,922,676
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7837
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,335,398
(K) Estimated Equalized Valuation (as of 10/01/15)	460,922,676
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.0254

NAME=David T. Lindenmuth

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	07/01/14
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	5
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	\$27,960
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,673
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement with 10 years in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon early termination, days earned at 1.67 per diem plus max of 10 days carried over if unused upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=David T. Lindenmuth

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=Frances Adler

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$109,999
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	06/30/16
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	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	\$5,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,524
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,231
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement, \$100 per day not to exceed \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days carryover, plus any earned at per diem
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=Frances Adler

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	