

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,604.0	1,619.0	1,651.0
Pupils On Roll Special Ed Full-Time	325.0	329.0	336.0
Pupils On Roll SUBTOTAL	1,929.0	1,948.0	1,987.0
Pupils in Private School Placements	28.0	22.0	28.0
Pupils Sent to Other Districts Regular	5.0	7.0	9.0
Pupils Sent to Other Districts Special Ed	7.0	10.0	9.5
Pupils Received	309.0	314.0	328.0
Pupils in State Facilities	6.0	3.0	3.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,136,664	11,393,006	11,620,866
Total Tuition	10-1300	4,787,981	4,618,893	4,997,460
Transportation Fees From Other LEAs	10-1420-1440	53,218	145,453	145,100
Unrestricted Miscellaneous Revenues	10-1XXX	86,371	54,500	105,500
Interest Earned On Maintenance Reserve	10-1XXX	879	0	800
Interest Earned On Capital Reserve Funds	10-1XXX	44	0	20
Subtotal - Revenues From Local Sources		16,065,157	16,211,852	16,869,746
Revenues from State Sources:				
School Choice Aid	10-3116	275,670	306,300	306,300
Categorical Transportation Aid	10-3121	223,925	237,752	237,752
Extraordinary Aid	10-3131	212,162	200,000	215,000
Categorical Special Education Aid	10-3132	866,509	883,541	883,541
Equalization Aid	10-3176	14,483,942	14,563,179	14,563,179
Categorical Security Aid	10-3177	411,232	414,356	414,356
Parcc Readiness Aid	10-3181	0	15,735	15,735
Per Pupil Growth Aid	10-3182	0	15,735	15,735
Professional Learning Community Aid	10-3183	0	16,360	16,360
Other State Aids	10-3XXX	56,536	0	0
Subtotal - Revenues From State Sources		16,529,976	16,652,958	16,667,958
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	117,791	71,366	79,417
Subtotal - Revenues From Federal Sources		117,791	71,366	79,417
Budgeted Fund Balance - Operating Budget	10-303	0	816,629	949,335
Withdrawal From Cap Res-For Local Share	10-307	0	0	400,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	1,401,266	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Maint. Reserve	10-310	50,000	0	0
Transfers From Other Funds	10-5200	-14,537	0	0
Adjustment For Prior Year Encumbrances		0	1,382,721	0
Actual Revenues (Over)/Under Expenditures		-1,135,711	0	0
Total Operating Budget		33,013,942	35,135,526	34,966,456
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	22,775	0	0
Total Revenues From Local Sources	20-1XXX	22,775	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	32,081
Preschool Education Aid	20-3218	234,950	205,634	197,725
Total Revenues From State Sources		234,950	205,634	229,806
Revenues from Federal Sources:				
Title I	20-4411-4416	501,468	557,380	445,904
Title II	20-4451-4455	47,703	43,699	37,144
I.D.E.A. Part B (Handicapped)	20-4420-4429	485,158	431,616	366,874
Other	20-4XXX	0	14,985	12,737
Total Revenues From Federal Sources		1,034,329	1,047,680	862,659
Total Grants And Entitlements		1,292,054	1,253,314	1,092,465
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	776,971	671,062	750,266
Total Revenues From Local Sources		776,971	671,062	750,266
Revenues from State Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Debt Service Aid Type II	40-3160	634,205	691,594	686,934
Budgeted Fund Balance	40-303	0	84,294	0
Total Local Repayment Of Debt		1,411,176	1,446,950	1,437,200
Actual Revenues (Over)/Under Expenditures		39,474	0	0
Total Repayment Of Debt		1,450,650	1,446,950	1,437,200
Total Revenues/Sources		35,756,646	37,835,790	37,496,121
Total Revenues/Sources Net of Transfers		35,756,646	37,835,790	37,496,121

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,333,440	9,191,719	9,064,790
Special Education - Instruction	11-2XX-100-XXX	3,220,034	3,268,773	3,202,204
Basic Skills/Remedial - Instruction	11-230-100-XXX	379,066	296,360	402,947
Bilingual Education - Instruction	11-240-100-XXX	50,230	53,234	56,578
Vocational Programs - Local - Instruction	11-3XX-100-XXX	0	287,496	304,349
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	149,833	175,582	188,150
School-Sponsored Athletics - Instruction	11-402-100-XXX	451,918	507,214	528,202
Instructional Alternative Ed Program	11-423-XXX-XXX	0	157,622	157,622
Community Services Programs/Operations	11-800-330-XXX	460	5,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,762,116	2,308,986	2,505,493
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	41,999	91,917	89,602
Undist. Expenditures - Health Services	11-000-213-XXX	344,504	375,339	395,563
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	384,982	397,273	380,706
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	241,029	319,113	368,209
Undist. Expenditures - Guidance	11-000-218-XXX	638,870	644,054	607,275
Undist. Expenditures - Child Study Teams	11-000-219-XXX	601,470	603,408	637,042
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	405,152	491,133	636,859
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	195,351	342,741	351,854
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,067	56,800	61,550
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	481,327	585,951	550,015
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,224,718	1,244,037	1,253,468
Undist. Expend. - Central Services	11-000-251-XXX	283,505	393,958	385,484
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	241,249	125,815	110,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,440,334	4,237,963	3,838,777
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,367,446	1,602,162	1,670,263
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,707,366	6,248,200	6,498,378

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Undistributed Expenditures		17,368,485	20,068,850	20,340,738
Interest Earned On Maintenance Reserve	10-606	878	0	800
Increase In Maintenance Reserve	10-606	800,000	0	0
Total General Current Expense		31,754,344	34,011,850	34,251,380
Capital Expenditures:				
Equipment	12-XXX-XXX-730	86,306	46,674	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	147,548	770,210	441,383
Capital Reserve - Transfer To Capital Projects	12-000-400-931	770,600	0	0
Interest Deposit To Capital Reserve	10-604	44	0	20
Total Capital Outlay		1,004,498	816,884	441,403
Transfer Of Funds To Charter Schools	10-000-100-56X	255,100	306,792	273,673
General Fund Grand Total		33,013,942	35,135,526	34,966,456
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	22,775	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	187,536	196,526	214,334
Support Services	20-218-200-XXX	37,414	9,108	9,091
Fac Acquisition And Constr. Services	20-218-400-XXX	10,000	0	6,381
Total Preschool Education Aid	20-218-XXX-XXX	234,950	205,634	229,806
Total State Projects	20-XXX-XXX-XXX	234,950	205,634	229,806
Federal Projects:				
Title I	20-XXX-XXX-XXX	501,468	557,380	445,904
Title II	20-XXX-XXX-XXX	47,703	43,699	37,144
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	485,158	431,616	366,874
Other	20-XXX-XXX-XXX	0	14,985	12,737
Total Federal Projects	20-XXX-XXX-XXX	1,034,329	1,047,680	862,659
Total Special Revenue Funds		1,292,054	1,253,314	1,092,465

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,450,650	1,446,950	1,437,200
Total Debt Service Funds		1,450,650	1,446,950	1,437,200
Total Expenditures/Appropriations		35,756,646	37,835,790	37,496,121
Total Expenditures Net of Transfers		35,756,646	37,835,790	37,496,121

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	1,296,093	1,554,773	1,458,096	675,056
--Repayment of Debt	123,768	84,294	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,441,519	40,298	440,298	40,318
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	850,055	1,600,933	1,600,933	1,601,733
--Legal Reserve	190,502	166,295	166,295	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	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	\$14,726	\$14,813	\$15,154	\$15,733	\$15,427
Total Classroom Instruction	\$8,713	\$8,929	\$8,821	\$9,030	\$8,880
Classroom-Salaries and Benefits	\$8,295	\$8,350	\$8,458	\$8,618	\$8,448
Classroom-General Supplies and Textbooks	\$227	\$253	\$170	\$206	\$212
Classroom-Purchased Services	\$191	\$326	\$193	\$206	\$220
Total Support Services	\$2,110	\$1,914	\$2,158	\$2,241	\$2,341
Support Services-Salaries and Benefits	\$1,736	\$1,709	\$1,900	\$1,967	\$2,043
Total Administrative Costs	\$1,396	\$1,482	\$1,468	\$1,516	\$1,468
Administration Salaries and Benefits	\$1,107	\$1,287	\$1,233	\$1,264	\$1,199
Total Operations and Maintenance of Plant	\$2,034	\$2,029	\$2,205	\$2,448	\$2,218
Operations and Maintenance-Salaries and Benefits	\$982	\$896	\$1,010	\$1,019	\$1,064
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$393	\$392	\$428	\$437	\$453
Total Equipment Costs	\$29	\$51	\$0	\$24	\$3
Legal Costs	\$74	\$63	\$64	\$68	\$59
Employee Benefits as a percentage of salaries*	28.35%	30.95%	31.77%	31.84%	32.95%

*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)
Business Services	Accounts Payable Clerk	0
Recycling	Jointure with other School districts	0
Transportation Services, including Fuel	Transportation GCSSSD and CCES	0
Transportation Services, including Fuel	Transportatio with Clementon and Berlin School Districts	0
Municipal/Public Works	Cleaning Borough Facilities	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,506,936
(B) Estimated Net Taxable Valuation (as of 10/01/16)	527,822,202
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.1801
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,217,600
(E) Estimated Net Taxable Valuation (as of 10/01/16)	527,822,202
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.3147

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,506,936
(H) Estimated Equalized Valuation (as of 10/01/16)	473,139,812
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	2.4320
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,217,600
(K) Estimated Equalized Valuation (as of 10/01/16)	473,139,812
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.5822

NAME=Deborah Piccirillo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$127,500
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	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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,850
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	\$24,807
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
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=Deborah Piccirillo

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=Ken Koczur

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$159,500
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	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,150
Total Bonuses Amount	\$8,000
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	\$97,944
Contractual Post-Employment Benefit Description of Payout of Sick days	180 days capped as of 6/2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	per deim
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=Ken Koczur

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	