

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	102.0	104.0	102.0
Pupils On Roll Special Ed Full-Time	10.0	8.0	8.0
Pupils On Roll SUBTOTAL	112.0	112.0	110.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	1.0
Pupils Received	4.0	2.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,019,220	1,030,397	1,044,065
Total Tuition	10-1300	6,240	3,200	3,200
Transportation Fees From Other LEAs	10-1420-1440	35,800	37,250	37,250
Unrestricted Miscellaneous Revenues	10-1XXX	24,098	23,000	23,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	736	736
Subtotal - Revenues From Local Sources		1,085,358	1,094,583	1,108,251
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	52,220	52,220	52,430
Categorical Special Education Aid	10-3132	68,555	68,555	69,186
Equalization Aid	10-3176	566,187	566,187	566,534
Categorical Security Aid	10-3177	16,100	16,100	16,507
Adjustment Aid	10-3178	126,886	121,527	126,886
Parcc Readiness Aid	10-3181		0	1,150
Per Pupil Growth Aid	10-3182		0	1,150
Professional Learning Community Aid	10-3183		0	1,080
Other State Aids	10-3XXX	3,866	7,659	0
Subtotal - Revenues From State Sources		833,814	832,248	834,923
Budgeted Fund Balance - Operating Budget	10-303	0	47,228	43,613
Adjustment For Prior Year Encumbrances		0	17,152	0
Actual Revenues (Over)/Under Expenditures		11,072	0	0
Total Operating Budget		1,930,244	1,991,211	1,986,787
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	21,647	21,989	15,651

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From State Sources		21,647	21,989	15,651
Revenues from Federal Sources:				
Title I	20-4411-4416	23,103	23,878	18,345
Title II	20-4451-4455	0	8,748	3,716
I.D.E.A. Part B (Handicapped)	20-4420-4429	58,883	47,377	40,189
Other	20-4XXX	43,667	16,118	16,118
Total Revenues From Federal Sources		125,653	96,121	78,368
Total Grants And Entitlements		147,300	118,110	94,019
Total Revenues/Sources		2,077,544	2,109,321	2,080,806
Total Revenues/Sources Net of Transfers		2,077,544	2,109,321	2,080,806

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	647,071	664,575	711,751
Special Education - Instruction	11-2XX-100-XXX	51,425	53,519	55,074
Basic Skills/Remedial - Instruction	11-230-100-XXX	16,172	25,272	18,803
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,400	3,575	3,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	3,582	5,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	34,831	34,295	23,670
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,103	10,446	10,759
Undist. Expenditures - Health Services	11-000-213-XXX	47,355	50,815	57,342
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	10,852	14,402	6,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	8,600	9,000
Undist. Expenditures - Guidance	11-000-218-XXX	10,119	10,072	10,374
Undist. Expenditures - Child Study Teams	11-000-219-XXX	6,737	7,123	6,380
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	32,008	33,663	34,983
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	627	1,800	1,800
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,009	1,500	1,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	129,722	138,683	124,476
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	21,145	24,699	24,826
Undist. Expend. - Central Services	11-000-251-XXX	32,700	35,910	33,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	191,025	230,458	216,400
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	139,588	146,433	145,166
Personal Services - Employee Benefits	11-XXX-XXX-2XX	361,066	396,765	428,777
Undistributed Expenditures-Food Services	11-000-310-930	1,000	9,000	9,000
Total Undistributed Expenditures		1,029,887	1,154,664	1,143,553
Total General Current Expense		1,751,537	1,906,605	1,937,181
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	22,228	23,131	23,131
Facilities Acquisition And Const. Serv.	12-000-400-XXX	156,479	60,739	25,739
Interest Deposit To Capital Reserve	10-604	0	736	736
Total Capital Outlay		178,707	84,606	49,606
General Fund Grand Total		1,930,244	1,991,211	1,986,787
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,798	6,338	5,661
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,623	9,990	9,990
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,572	5,661	0
Other	20-XXX-XXX-XXX	1,654	0	0
Total Other State Projects		21,647	21,989	15,651
Total State Projects	20-XXX-XXX-XXX	21,647	21,989	15,651
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,103	23,878	18,345
Title II	20-XXX-XXX-XXX	0	8,748	3,716
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	58,883	47,377	40,189
Other	20-XXX-XXX-XXX	43,667	16,118	16,118
Total Federal Projects	20-XXX-XXX-XXX	125,653	96,121	78,368
Total Special Revenue Funds		147,300	118,110	94,019
Total Expenditures/Appropriations		2,077,544	2,109,321	2,080,806
Total Expenditures Net of Transfers		2,077,544	2,109,321	2,080,806

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	311,845	252,411	251,566	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	73,608	73,608	74,344	75,080
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	46,383	88,430	42,047	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	\$13,207	\$14,097	\$15,063	\$15,336	\$16,076
Total Classroom Instruction	\$8,653	\$9,615	\$9,197	\$9,119	\$11,040
Classroom-Salaries and Benefits	\$8,126	\$8,934	\$8,230	\$8,324	\$10,002
Classroom-General Supplies and Textbooks	\$229	\$195	\$542	\$367	\$603
Classroom-Purchased Services	\$298	\$486	\$424	\$428	\$435
Total Support Services	\$1,000	\$1,062	\$1,584	\$1,599	\$1,256
Support Services-Salaries and Benefits	\$578	\$621	\$1,002	\$1,011	\$727
Total Administrative Costs	\$1,552	\$1,641	\$1,865	\$2,042	\$1,658
Administration Salaries and Benefits	\$1,015	\$1,064	\$1,280	\$1,399	\$1,054
Total Operations and Maintenance of Plant	\$1,932	\$1,707	\$2,267	\$2,419	\$1,967
Operations and Maintenance-Salaries and Benefits	\$513	\$535	\$910	\$918	\$529
Board Contribution to Food Services	\$26	\$9	\$80	\$80	\$82
Total Extracurricular Costs	\$44	\$62	\$71	\$77	\$73
Total Equipment Costs	\$0	\$199	\$205	\$207	\$210
Legal Costs	\$13	\$15	\$9	\$10	\$9
Employee Benefits as a percentage of salaries*	34.11%	37.31%	40.58%	39.92%	42.62%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator and various business office services purchased from Oldmans Twp, Salem Co	0
Special Education Services	OT Services purchased from SCSSSD	0
Social Worker/Psychologist	Child Study Team Services purchased from Deerfield, Cumb Co	0
Purchasing	Joint Purchasing Agreement for Custodial Supplies w/Oldmans, Salem Co	0
Curriculum Services	Supv of Curriculum/Instruction Services purchased from Greenwich, Cumb Co	0



A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,044,065
(B) Estimated Net Taxable Valuation (as of 10/01/15)	106,513,984
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.9802
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,044,065
(E) Estimated Net Taxable Valuation (as of 10/01/15)	106,513,984
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.9802
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,044,065
(H) Estimated Equalized Valuation (as of 10/01/15)	102,817,432
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0155
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,044,065
(K) Estimated Equalized Valuation (as of 10/01/15)	102,817,432
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.0155
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NAME=John Klug

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	11
Shared District	1820
Job Title Other District	Superintendant
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
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	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	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$10,000
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	\$13,815
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum obligation as of this date (Up to 100 days at \$120/day)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum obligation assuming no vacation days used
Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual obligation
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=John Klug

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=Shared Service-BA

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared County	33
Shared District	3860
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	30
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No contractual obligation
Contractual Post-Employment Benefit Description of Payout of Vacation days	No contractual obligation
Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual obligation

NAME=Shared Service-BA

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	Business office services purchased from Oldmans Township, Salem County at a cost of \$44,000. There are no post retirement benefits for this district at a cost of \$45,000
Additional Comment 2	
Additional Comment 3	