

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	416.0	484.0	501.0
Pupils On Roll Special Ed Full-Time	72.0	65.0	69.0
Pupils On Roll SUBTOTAL	488.0	549.0	570.0
Pupils in Private School Placements	1.0	2.0	0.0
Pupils Sent to Other Districts Regular	95.0	63.5	84.0
Pupils Sent to Other Districts Special Ed	32.5	22.5	34.5
Pupils Received	2.0		0.0
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,204,384	2,204,384	2,248,472
Total Tuition	10-1300	8,689	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	14,506	25,000	20,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	50
Interest Earned On Maintenance Reserve	10-1XXX	0	0	50
Interest Earned On Capital Reserve Funds	10-1XXX	1,406	28	225
Subtotal - Revenues From Local Sources		2,228,985	2,229,412	2,268,797
Revenues from State Sources:				
School Choice Aid	10-3116	428,960	428,960	428,960
Categorical Transportation Aid	10-3121	57,280	64,740	64,740
Extraordinary Aid	10-3131	16,460	0	0
Categorical Special Education Aid	10-3132	330,508	335,985	335,985
Equalization Aid	10-3176	5,065,576	5,091,223	5,091,223
Categorical Security Aid	10-3177	158,998	160,344	160,344
Under Adequacy Aid	10-3180	0	3,746	3,746
Parcc Readiness Aid	10-3181	0	5,780	5,780
Per Pupil Growth Aid	10-3182	0	5,780	5,780
Professional Learning Community Aid	10-3183	0	6,010	6,010
Host District Support Aid	10-3184	0	2,394	3,511
Other State Aids	10-3XXX	18,028	0	0
Subtotal - Revenues From State Sources		6,075,810	6,104,962	6,106,079
Budgeted Fund Balance - Operating Budget	10-303	0	271,470	294,384
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	400,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	125,000	185,000
Adjustment For Prior Year Encumbrances		0	49,540	0
Actual Revenues (Over)/Under Expenditures		-227,866	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		8,076,929	8,780,384	9,254,260
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,266	0	0
Total Revenues From Local Sources	20-1XXX	2,266	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	173,502	51,346	95,818
Preschool Education Aid	20-3218	181,922	241,975	280,691
Total Revenues From State Sources		355,424	293,321	376,509
Revenues from Federal Sources:				
Title I	20-4411-4416	237,567	237,707	190,166
Title II	20-4451-4455	18,869	17,453	13,962
I.D.E.A. Part B (Handicapped)	20-4420-4429	172,236	161,255	129,004
Other	20-4XXX	12,129	4,423	3,538
Total Revenues From Federal Sources		440,801	420,838	336,670
Total Grants And Entitlements		798,491	714,159	713,179
Repayment of Debt:				
Transfers From Other Funds	40-5200	140,000	145,000	155,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	148,639	141,813	132,582
Total Revenues From Local Sources		148,639	141,813	132,582
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	118,898	115,205	108,713
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		407,537	402,019	396,295

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		407,538	402,019	396,295
Total Revenues/Sources		9,282,958	9,896,562	10,363,734
Total Revenues/Sources Net of Transfers		9,282,958	9,896,562	10,363,734

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,186,829	2,360,069	2,522,798
Special Education - Instruction	11-2XX-100-XXX	195,910	218,279	202,435
Basic Skills/Remedial - Instruction	11-230-100-XXX	41,950	32,955	59,995
Bilingual Education - Instruction	11-240-100-XXX	39,792	19,652	18,661
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,923	21,950	22,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,822	26,850	28,100
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,546,448	2,313,413	1,848,760
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	43,130	43,272	32,883
Undist. Expenditures - Health Services	11-000-213-XXX	58,214	65,514	66,695
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	88,745	100,104	111,045
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	117,191	216,900	268,005
Undist. Expenditures - Guidance	11-000-218-XXX	36,670	60,694	62,895
Undist. Expenditures - Child Study Teams	11-000-219-XXX	6,413	174,648	174,725
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	570	2,859	10,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,122	2,176	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	47,129	52,876	62,402
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	154,966	162,179	180,767
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	159,590	182,833	150,415
Undist. Expend. - Central Services	11-000-251-XXX	165,107	189,789	160,136
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	25,714	30,000	30,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	432,091	536,303	558,500
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	644,708	742,187	759,131
Personal Services - Employee Benefits	11-XXX-XXX-2XX	971,506	1,159,549	1,306,456
Total Undistributed Expenditures		5,500,314	6,035,296	5,782,815
Interest Earned On Maintenance Reserve	10-606	0	0	50
Interest Earned On Current Expense Emergency Res	10-607	0	0	50

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		7,999,540	8,715,051	8,636,904
Capital Expenditures:				
Equipment	12-XXX-XXX-730	35,219	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	42,170	40,020	180,020
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	400,000
Interest Deposit To Capital Reserve	10-604	0	28	225
Total Capital Outlay		77,389	40,048	580,245
Transfer Of Funds To Charter Schools	10-000-100-56X	0	25,285	37,111
General Fund Grand Total		8,076,929	8,780,384	9,254,260
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,266	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	265,815	200,470	232,990
Support Services	20-218-200-XXX	89,609	92,851	143,519
Total Preschool Education Aid	20-218-XXX-XXX	355,424	293,321	376,509
Total State Projects	20-XXX-XXX-XXX	355,424	293,321	376,509
Federal Projects:				
Title I	20-XXX-XXX-XXX	237,567	237,707	190,166
Title II	20-XXX-XXX-XXX	18,869	17,453	13,962
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	172,236	161,255	129,004
Other	20-XXX-XXX-XXX	12,129	4,423	3,538
Total Federal Projects	20-XXX-XXX-XXX	440,801	420,838	336,670
Total Special Revenue Funds		798,491	714,159	713,179
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	407,538	402,019	396,295
Total Debt Service Funds		407,538	402,019	396,295

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		9,282,958	9,896,562	10,363,734
Total Expenditures Net of Transfers		9,282,958	9,896,562	10,363,734

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	270,871	293,443	269,182	250,000
--Repayment of Debt	2	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	281,203	482,609	482,637	82,862
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	338,000	338,000	338,000	338,050
--Legal Reserve	569,060	522,411	275,202	0
--Tuition Reserve	250,000	310,000	185,000	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,050
--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	\$10,911	\$10,715	\$12,034	\$10,903	\$11,297
Total Classroom Instruction	\$7,605	\$7,231	\$7,742	\$6,719	\$7,048
Classroom-Salaries and Benefits	\$7,238	\$6,974	\$7,470	\$6,426	\$6,630
Classroom-General Supplies and Textbooks	\$248	\$151	\$136	\$174	\$288
Classroom-Purchased Services	\$118	\$106	\$136	\$119	\$130
Total Support Services	\$923	\$1,138	\$1,655	\$1,731	\$1,924
Support Services-Salaries and Benefits	\$660	\$829	\$1,436	\$1,495	\$1,672
Total Administrative Costs	\$1,223	\$1,263	\$1,296	\$1,260	\$1,121
Administration Salaries and Benefits	\$919	\$953	\$981	\$943	\$788
Total Operations and Maintenance of Plant	\$1,015	\$989	\$1,207	\$1,074	\$1,084
Operations and Maintenance-Salaries and Benefits	\$390	\$409	\$431	\$383	\$387
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$90	\$127	\$113	\$113
Total Equipment Costs	\$12	\$73	\$0	\$0	\$0
Legal Costs	\$6	\$28	\$10	\$45	\$35
Employee Benefits as a percentage of salaries*	27.39%	28.92%	31.63%	31.35%	34.27%

*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	BUSINESS OFFICE SERVICES	0
Others	SNOW REMOVAL	0
Others	PURCHASE OF NURSE SUPPLIES- THROUGH MILLVILLE SCHOOL DISTRICT	0
Others	PURCHASE MAINTENANCE SUPPLIES- THROUGH MILLVILLE SCHOOL DISTRICT	0
Others	VINELAND CO-OP TRANSPORTATION	0
Transportation Services, including Fuel	JOINTURES WITH DOWNE TOWNSHIP SCHOOL	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,226,428
(B) Estimated Net Taxable Valuation (as of 10/01/16)	236,485,231
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9415
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,363,625
(E) Estimated Net Taxable Valuation (as of 10/01/16)	236,485,231
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9995

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,226,428
(H) Estimated Equalized Valuation (as of 10/01/16)	220,136,161
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0114
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,363,625
(K) Estimated Equalized Valuation (as of 10/01/16)	220,136,161
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0737

NAME=Eileen Culver

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor CST
Base Annual Salary Amount	\$80,000
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	210
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$1,000
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	\$3,810
Contractual Post-Employment Benefit Description of Payout of Sick days	PER DIEM RATE UP TO \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NO VACATION PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Personal days	PERSONAL CONVERTS TO SICK PER CONTRACT
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=Eileen Culver

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=Heather Burkhart

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor of Assessment
Base Annual Salary Amount	\$82,152
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	210
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$4,600
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	\$10,171
Contractual Post-Employment Benefit Description of Payout of Sick days	PER DIEM RATE PER DAY
Contractual Post-Employment Benefit Description of Payout of Vacation days	NO VACATION PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Personal days	PERSONAL CONVERT TO SICK PER CONTRACT
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=Heather Burkhart

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=Lisa DiNovi

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$98,957
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	5320
Job Title Other District	Business Administrator
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	15
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	\$2,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$34,030
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX AMOUNT IS \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE FOR ACCUMULATED VACATION TIME
Contractual Post-Employment Benefit Description of Payout of Personal days	PERSONAL DAYS CONVERT TO SICK PER CONTRACT
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=Lisa DiNovi

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=Shelleymarie Magan

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$127,345
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	15
Contracted Number of Annual Personal Days	0
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	\$3,000
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	\$29,694
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX AMOUNT IS \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE FOR ALL ACCUMULATED VACATION DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NO PERSONAL DAYS PER CONTRACT
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=Shelleymarie Magan

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	