

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	484.0	400.0	413.0
On Roll Special Ed Full-Time	65.0	69.0	77.0
On Roll Subtotal	549.0	469.0	490.0
In Private School Placements	2.0	3.0	0.0
Sent to Other Districts Regular	63.5	57.5	54.0
Sent to Other Districts Special Ed	22.5	24.0	27.0
In State Facilities	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,204,384	2,248,472	2,283,372
Unrestricted Miscellaneous Revenues	10-1XXX	19,294	20,000	20,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	50	0
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	0	225	225
Subtotal - Revenues From Local Sources		2,223,678	2,268,797	2,303,647
Revenues from State Sources:				
School Choice Aid	10-3116	428,960	428,960	510,400
Categorical Transportation Aid	10-3121	64,740	64,740	87,111
Extraordinary Aid	10-3131	16,417	0	0
Categorical Special Education Aid	10-3132	335,985	335,985	335,985
Equalization Aid	10-3176	5,091,223	5,206,532	5,206,532
Categorical Security Aid	10-3177	160,344	160,344	160,344
Under Adequacy Aid	10-3180	3,746	3,746	0
Parcc Readiness Aid	10-3181	5,780	5,780	0
Per Pupil Growth Aid	10-3182	5,780	5,780	0
Professional Learning Community Aid	10-3183	6,010	6,010	0
Host District Support Aid	10-3184	2,394	3,511	0
Other State Aids	10-3XXX	2,262	0	0
Subtotal - Revenues From State Sources		6,123,641	6,221,388	6,300,372
Budgeted Fund Balance - Operating Budget	10-303	0	294,384	238,073
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	400,000	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	185,000	180,000
Adjustment For Prior Year Encumbrances		0	1,014	0
Actual Revenues (Over)/Under Expenditures		26,923	0	0
Total Operating Budget		8,374,242	9,370,583	9,022,092

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,321	0	0
Total Revenues From Local Sources	20-1XXX	2,321	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	147,164	95,818	5,376
Preschool Education Aid	20-3218	140,782	280,691	265,275
Total Revenues From State Sources		287,946	376,509	270,651
Revenues from Federal Sources:				
Title I	20-4411-4416	241,693	236,208	188,966
Title II	20-4451-4455	17,453	25,631	20,505
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	165,678	170,202	136,162
Other	20-4XXX	34,900	4,534	3,627
Total Revenues From Federal Sources		459,724	446,575	357,260
Total Grants And Entitlements		749,991	823,084	627,911
Repayment of Debt:				
Transfers From Other Funds	40-5200	145,000	155,000	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	141,813	132,582	285,232
Total Revenues From Local Sources		141,813	132,582	285,232
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	115,205	108,713	105,131
Total Local Repayment Of Debt		402,018	396,295	390,363
Actual Revenues (Over)/Under Expenditures		1	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Repayment Of Debt		402,019	396,295	390,363
Total Revenues/Sources		9,526,252	10,589,962	10,040,366
Total Revenues/Sources Net of Transfers		9,526,252	10,589,962	10,040,366

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,329,641	2,479,498	2,706,577
Special Education - Instruction	11-2XX-100-XXX	165,793	265,286	276,193
Basic Skills/Remedial - Instruction	11-230-100-XXX	27,293	29,994	46,248
Bilingual Education - Instruction	11-240-100-XXX	19,145	18,662	19,268
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,314	22,000	22,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,886	28,100	28,350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,205,357	1,848,760	1,776,114
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	44,306	33,308	35,638
Undist. Expenditures - Health Services	11-000-213-XXX	64,361	66,270	68,161
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	99,064	108,505	114,423
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	207,345	291,394	308,157
Undist. Expenditures - Guidance	11-000-218-XXX	50,605	62,895	64,939
Undist. Expenditures - Child Study Teams	11-000-219-XXX	174,423	175,925	211,287
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	90	5,500	10,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,161	0	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	45,622	59,902	104,228
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	162,664	173,867	174,657
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	174,937	150,669	156,233
Undist. Expend. - Central Services	11-000-251-XXX	170,954	160,136	170,194
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	465,789	561,560	550,240
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	646,848	759,131	716,756
Personal Services - Employee Benefits	11-XXX-XXX-2XX	997,678	1,306,456	1,333,585
Total Undistributed Expenditures		5,537,918	5,794,278	5,824,612
Interest Earned On Maintenance Reserve	10-606	0	50	50
Interest Earned On Current Expense Emergency Res	10-607	0	50	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		8,116,990	8,637,918	8,923,298
Capital Expenditures:				
Equipment	12-XXX-XXX-730	16,267	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	40,020	295,329	40,020
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	400,000	0
Increase In Capital Reserve	10-604	200,000	0	0
Interest Deposit To Capital Reserve	10-604	965	225	225
Total Capital Outlay		257,252	695,554	40,245
Transfer Of Funds To Charter Schools	10-000-100-56X	0	37,111	58,549
General Fund Grand Total		8,374,242	9,370,583	9,022,092
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,321	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	205,679	232,990	212,967
Support Services	20-218-200-XXX	82,267	143,519	57,684
Total Preschool Education Aid	20-218-XXX-XXX	287,946	376,509	270,651
Total State Projects	20-XXX-XXX-XXX	287,946	376,509	270,651
Federal Projects:				
Title I	20-XXX-XXX-XXX	241,693	236,208	188,966
Title II	20-XXX-XXX-XXX	17,453	25,631	20,505
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	165,678	170,202	136,162
Other	20-XXX-XXX-XXX	34,900	4,534	3,627
Total Federal Projects	20-XXX-XXX-XXX	459,724	446,575	357,260
Total Special Revenue Funds		749,991	823,084	627,911
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	402,019	396,295	390,363

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Debt Service Funds		402,019	396,295	390,363
Total Expenditures/Appropriations		9,526,252	10,589,962	10,040,366
Total Expenditures Net of Transfers		9,526,252	10,589,962	10,040,366

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	293,443	288,364	269,182	250,000
Unrestricted	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	482,609	683,574	283,799	284,024
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	338,000	338,000	338,050	338,100
Restricted for General Operating Budget	Legal Reserve	522,411	494,093	218,891	0
Restricted for General Operating Budget	Tuition Reserve	310,000	365,000	180,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,715	\$11,679	\$11,297	\$13,777	\$13,788
Total Classroom Instruction	\$7,231	\$7,310	\$7,048	\$8,570	\$8,632
Classroom-Salaries and Benefits	\$6,974	\$6,995	\$6,630	\$8,052	\$7,774
Classroom-General Supplies and Textbooks	\$151	\$184	\$288	\$360	\$612
Classroom-Purchased Services	\$106	\$132	\$130	\$158	\$246
Total Support Services	\$1,138	\$1,853	\$1,924	\$2,378	\$2,443
Support Services-Salaries and Benefits	\$829	\$1,613	\$1,672	\$2,029	\$2,148
Total Administrative Costs	\$1,263	\$1,341	\$1,121	\$1,355	\$1,323
Administration Salaries and Benefits	\$953	\$993	\$788	\$968	\$930
Total Operations and Maintenance of Plant	\$989	\$1,071	\$1,084	\$1,328	\$1,252
Operations and Maintenance-Salaries and Benefits	\$409	\$415	\$387	\$471	\$483
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$90	\$98	\$113	\$138	\$131
Total Equipment Costs	\$73	\$34	\$0	\$0	\$0
Legal Costs	\$28	\$51	\$35	\$43	\$31
Employee Benefits as a percentage of salaries*	28.92%	27.99%	34.27%	34.41%	32.83%

*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 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 2017-18 revised appropriations and the 2018-19 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 OF MAINTENANCE SUPPLIES THROUGH MILLVILLE SCHOOL DISTRICT	0
Others	TRANSPORTATION JOINTURES WITH DOWNE TOWNSHIP SCHOOL	0
Technology Services	TECH SERVICES WITH DOWNE TOWNSHIP SCHOOL	0

ID=Lawrence Twp

Category	Amount
(A) General Fund School Levy	2,265,922
(D) Total School Levy	2,474,829
(B) Estimated Net Taxable Valuation (as of 10/01/17)	233,729,137
(H) Estimated Equalized Valuation (as of 10/01/17)	226,010,755
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9695
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0588
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0026
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0950

Name=Eileen Culver

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of CST
Base Annual Salary Amount	\$81,600
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
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	\$8,364
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Diem rate up to \$15,000
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Heather Burkhart

Category	Measure
Job Title	Other
Job Title II	Supervisor of Assessment
Base Annual Salary Amount	\$84,337
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
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	\$11,596
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 days convert to sick per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Lisa DiNovi

Category	Measure
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$100,936
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	07/01/17
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,200
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	\$26,646
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Amount is \$15,000
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	Personal days convert to sick per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shelleymarie Magan

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$129,892
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
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	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	None Reported
Total Allowances Amount	\$3,200
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	\$29,987
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Amount is \$15,000
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported