

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	42.0	36.0	41.0
Pupils On Roll Special Ed Full-Time	3.0	5.0	5.0
Pupils On Roll SUBTOTAL	45.0	41.0	46.0
Pupils Sent to Other Districts Regular	48.0	47.0	55.0
Pupils Sent to Other Districts Special Ed	11.0	10.0	5.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,226,145	1,420,963	1,429,133
Unrestricted Miscellaneous Revenues	10-1XXX	504	0	0
Subtotal - Revenues From Local Sources		1,226,649	1,420,963	1,429,133
Revenues from State Sources:				
School Choice Aid	10-3116	47,912	71,868	35,934
Categorical Transportation Aid	10-3121	84,355	84,355	83,884
Categorical Special Education Aid	10-3132	51,627	51,627	52,560
Equalization Aid	10-3176	145,352	145,352	145,473
Categorical Security Aid	10-3177	9,596	9,596	9,777
Adjustment Aid	10-3178	307,356	283,400	343,290
Parcc Readiness Aid	10-3181		0	960
Per Pupil Growth Aid	10-3182		0	960
Professional Learning Community Aid	10-3183		0	960
Other State Aids	10-3XXX	2,442	25,876	0
Subtotal - Revenues From State Sources		648,640	672,074	673,798
Budgeted Fund Balance - Operating Budget	10-303	0	249,842	8,251
Withdrawal From Maint. Reserve	10-310	0	27,000	0
Adjustment For Prior Year Encumbrances		0	46,915	0
Actual Revenues (Over)/Under Expenditures		205,527	0	0
Total Operating Budget		2,080,816	2,416,794	2,111,182
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,185	2,263	0
Total Revenues From Local Sources	20-1XXX	1,185	2,263	0
Revenues from Federal Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title I	20-4411-4416	0	14,000	11,900
Title II	20-4451-4455	767	4,616	3,924
I.D.E.A. Part B (Handicapped)	20-4420-4429	25,783	28,637	22,627
Other	20-4XXX	5,524	35,164	9,631
Total Revenues From Federal Sources		32,074	82,417	48,082
Total Grants And Entitlements		33,259	84,680	48,082
Total Revenues/Sources		2,114,075	2,501,474	2,159,264
Total Revenues/Sources Net of Transfers		2,114,075	2,501,474	2,159,264

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	336,571	363,586	358,367
Special Education - Instruction	11-2XX-100-XXX	44,655	51,469	52,229
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,069,536	1,157,687	818,827
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,276	15,547	16,059
Undist. Expenditures - Health Services	11-000-213-XXX	54,579	55,535	57,593
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	9,772	10,900	10,000
Undist. Expenditures - Guidance	11-000-218-XXX	23,253	24,827	24,017
Undist. Expenditures - Child Study Teams	11-000-219-XXX	13,232	14,232	14,232
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	27,776	28,667	28,327
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	1,913	2,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	470	1,000	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	34,307	59,125	46,245
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	12,200	12,440	12,200
Undist. Expend. - Central Services	11-000-251-XXX	17,991	18,000	18,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	10,885	9,800	13,464
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	148,249	219,426	233,312
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	136,645	153,427	199,209
Personal Services - Employee Benefits	11-XXX-XXX-2XX	104,329	195,489	187,261
Total Undistributed Expenditures		1,677,500	1,978,015	1,681,746
Total General Current Expense		2,058,726	2,393,070	2,092,342
Capital Expenditures:				
Equipment	12-XXX-XXX-730	3,250	3,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,840	20,724	18,840
Total Capital Outlay		22,090	23,724	18,840
General Fund Grand Total		2,080,816	2,416,794	2,111,182

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,185	2,263	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	14,000	11,900
Title II	20-XXX-XXX-XXX	767	4,616	3,924
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	25,783	28,637	22,627
Other	20-XXX-XXX-XXX	5,524	35,164	9,631
Total Federal Projects	20-XXX-XXX-XXX	32,074	82,417	48,082
Total Special Revenue Funds		33,259	84,680	48,082
Total Expenditures/Appropriations		2,114,075	2,501,474	2,159,264
Total Expenditures Net of Transfers		2,114,075	2,501,474	2,159,264

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	480,855	351,029	250,522	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	122,910	122,910	95,910	95,910
--Legal Reserve	248,884	157,064	7,729	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	\$27,743	\$21,378	\$22,168	\$26,389	\$23,354
Total Classroom Instruction	\$14,949	\$11,403	\$11,557	\$12,919	\$11,310
Classroom-Salaries and Benefits	\$12,727	\$9,682	\$8,944	\$10,031	\$8,477
Classroom-General Supplies and Textbooks	\$641	\$348	\$1,041	\$1,087	\$1,354
Classroom-Purchased Services	\$1,582	\$1,373	\$1,571	\$1,801	\$1,478
Total Support Services	\$4,724	\$4,133	\$3,492	\$4,571	\$3,922
Support Services-Salaries and Benefits	\$3,028	\$2,825	\$2,336	\$3,177	\$2,687
Total Administrative Costs	\$2,429	\$1,902	\$1,760	\$2,428	\$1,961
Administration Salaries and Benefits	\$83	\$62	\$47	\$60	\$50
Total Operations and Maintenance of Plant	\$5,641	\$3,940	\$5,359	\$6,471	\$6,161
Operations and Maintenance-Salaries and Benefits	\$1,398	\$1,171	\$1,804	\$2,161	\$1,963
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$81	\$64	\$73	\$0
Legal Costs	\$0	\$0	\$21	\$24	\$22
Employee Benefits as a percentage of salaries*	24.14%	23.52%	45.64%	44.72%	44.71%

*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	Shared with the Mullica Township Board of Education	0
Custodial and Maintenance Services	Supervisor of Buildings & Grounds through a shared serviced agreement with the Mullica Township Board of Education	0
Food Services	Shared with the Mullica Township Board of Education	0
Social Worker/Psychologist	Shared with the Mullica Township Board of Education	0
Superintendent and Assistant Sup.	Shared with the Mullica Township Board of Education	0
Others	Shared with the Mullica Township Board of Education: Speech Services & Child Study Team	0
Transportation Services, including Fuel	Shared with Greater Egg Township Board of Education	0
Purchasing	Shared with the Mullica Township Board of Education	0
Purchasing	MRESC Purchasing Coop/ACES/E-Rate	0
Municipal/Public Works	Snow removal; grounds upkeep	0
Curriculum Services	Curriculum Supervisor shared with the Mullica Township Board of Education	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,429,133
(B) Estimated Net Taxable Valuation (as of 02/16/16)	95,951,800
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4894
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,429,133
(E) Estimated Net Taxable Valuation (as of 02/16/16)	95,951,800
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4894

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,429,133
(H) Estimated Equalized Valuation (as of 10/15/15)	96,350,955
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4833
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,429,133
(K) Estimated Equalized Valuation (as of 10/15/15)	96,350,955
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.4833

NAME=Shared Service Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	Superintendent
Job Title II	Business Administrator
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	01
Shared County	01
Shared District	3480
Shared District	3480
Job Title Other District	Superintendent
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	3

NAME=Shared Service Agreement

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A - Shared Service Agreement
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A - Shared Service Agreement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - Shared Service Agreement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - Shared Service Agreement
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - Shared Service Agreement
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - Shared Service Agreement
Contractual Post-Employment Benefit Description of Other Benefits 1	
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 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Service Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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 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 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 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 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Inclusive of all administrative services, not exclusive to the superintendent position.
Additional Comment 1	Inclusive of all business office; building maintenance; cafeteria services
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	