

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	82.0	73.0	103.0
Pupils On Roll Special Ed Full-Time	29.0	30.0	31.0
Pupils On Roll SUBTOTAL	111.0	103.0	134.0
Pupils Sent to Other Districts Special Ed		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	1,427,055	1,455,596	1,484,708
Unrestricted Miscellaneous Revenues	10-1XXX	3,458	0	0
Subtotal - Revenues From Local Sources		1,430,513	1,455,596	1,484,708
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	25,972	25,972	25,972
Categorical Special Education Aid	10-3132	67,203	67,203	67,203
Equalization Aid	10-3176	638,484	638,484	638,484
Categorical Security Aid	10-3177	22,124	22,124	22,124
Adjustment Aid	10-3178	129,586	129,586	129,586
Parcc Readiness Aid	10-3181	0	1,150	1,150
Per Pupil Growth Aid	10-3182	0	1,150	1,150
Professional Learning Community Aid	10-3183	0	1,030	1,030
Other State Aids	10-3XXX	2,300	0	0
Subtotal - Revenues From State Sources		885,669	886,699	886,699
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	47,554	40,000
Adjustment For Prior Year Encumbrances		0	8,114	0
Actual Revenues (Over)/Under Expenditures		22,619	0	0
Total Operating Budget		2,338,801	2,397,963	2,411,407
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	35,283	0	0
Total Revenues From Local Sources	20-1XXX	35,283	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	25,027	24,558	20,874
Title II	20-4451-4455	4,782	4,513	3,836

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title Vi	20-4417-4418	15,187	14,677	12,475
I.D.E.A. Part B (Handicapped)	20-4420-4429	49,708	49,306	41,910
Total Revenues From Federal Sources		94,704	93,054	79,095
Total Grants And Entitlements		129,987	93,054	79,095
Total Revenues/Sources		2,468,788	2,491,017	2,490,502
Total Revenues/Sources Net of Transfers		2,468,788	2,491,017	2,490,502

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	862,319	821,607	861,368
Special Education - Instruction	11-2XX-100-XXX	206,432	160,368	163,267
Basic Skills/Remedial - Instruction	11-230-100-XXX	44,001	57,002	39,427
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,467	14,500	16,000
Summer School	11-422-XXX-XXX	7,279	5,507	7,879
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,822	42,597	15,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,156	15,280	15,725
Undist. Expenditures - Health Services	11-000-213-XXX	90,962	91,002	62,907
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	13,119	15,000	15,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	86,170	75,771	92,506
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,484	39,927	41,257
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	24,374	26,900	26,200
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	500	500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	110,227	119,608	115,948
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	66,317	75,190	69,866
Undist. Expend. - Central Services	11-000-251-XXX	35,364	38,060	38,060
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	201,760	235,468	235,264
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	84,454	90,164	105,700
Personal Services - Employee Benefits	11-XXX-XXX-2XX	426,094	473,512	489,533
Total Undistributed Expenditures		1,192,303	1,338,979	1,323,466
Total General Current Expense		2,328,801	2,397,963	2,411,407
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	10,000	0	0
Total Capital Outlay		10,000	0	0
General Fund Grand Total		2,338,801	2,397,963	2,411,407

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	35,283	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	25,027	24,558	20,874
Title II	20-XXX-XXX-XXX	4,782	4,513	3,836
Title Vi	20-XXX-XXX-XXX	15,187	14,677	12,475
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	49,708	49,306	41,910
Total Federal Projects	20-XXX-XXX-XXX	94,704	93,054	79,095
Total Special Revenue Funds		129,987	93,054	79,095
Total Expenditures/Appropriations		2,468,788	2,491,017	2,490,502
Total Expenditures Net of Transfers		2,468,788	2,491,017	2,490,502

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	147,075	132,306	84,752	44,752
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	10,000	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	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	\$19,443	\$20,474	\$17,752	\$21,992	\$17,095
Total Classroom Instruction	\$11,822	\$12,943	\$11,023	\$13,282	\$10,548
Classroom-Salaries and Benefits	\$10,674	\$11,763	\$10,056	\$12,062	\$9,611
Classroom-General Supplies and Textbooks	\$353	\$374	\$247	\$313	\$241
Classroom-Purchased Services	\$795	\$807	\$720	\$907	\$697
Total Support Services	\$3,335	\$2,953	\$2,575	\$3,239	\$2,359
Support Services-Salaries and Benefits	\$2,306	\$2,300	\$2,030	\$2,581	\$1,744
Total Administrative Costs	\$2,077	\$2,292	\$1,967	\$2,700	\$2,032
Administration Salaries and Benefits	\$1,434	\$1,543	\$1,326	\$1,686	\$1,362
Total Operations and Maintenance of Plant	\$2,037	\$2,091	\$2,037	\$2,581	\$1,993
Operations and Maintenance-Salaries and Benefits	\$1,058	\$1,074	\$890	\$1,131	\$895
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$172	\$195	\$150	\$190	\$162
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$33	\$16	\$63	\$75	\$57
Employee Benefits as a percentage of salaries*	32.25%	29.98%	34.20%	35.22%	36.09%

*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	Interlocal With Pinelands Regional	100,000
Food Services	Interlocal with Pinelands Regional	40,000
Social Worker/Psychologist	Interlocal with Pinelands Regional	20,000
Transportation Services, including Fuel	Jointures with Pinelands	5,000
Transportation Services, including Fuel	Special Education Transportation Jointure with Tuckerton	20,000
Purchasing	Cooperative with MOESC	10,000
Purchasing	Purchasing Cooperative with Educational Data	4,000
Purchasing	Purchasing Cooperative with MOESC	1,000
Insurance Coverages and Benefits	State Health Benefits Plan	20,000
Insurance Coverages and Benefits	New JERsey Schools Insurance Group	10,000

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,484,708
(B) Estimated Net Taxable Valuation (as of 03/01/17)	172,022,997
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8631
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,484,708
(E) Estimated Net Taxable Valuation (as of 03/01/17)	172,022,997
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8631

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,484,708
(H) Estimated Equalized Valuation (as of 10/01/16)	174,980,076
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8485
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,484,708
(K) Estimated Equalized Valuation (as of 10/01/16)	174,980,076
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8485

NAME=Larry Mathis

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$117,986
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	07/01/13
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	5
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	\$2,500
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Cap pursuant to Title 18A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate of pay.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
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=Larry Mathis

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	