

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	845.0	816.0	838.0
Pupils On Roll Special Ed Full-Time	143.0	144.0	146.0
Pupils On Roll SUBTOTAL	988.0	960.0	984.0
Pupils in Private School Placements	3.0	2.0	0.0
Pupils Sent to Other Districts Regular	2.0	4.0	0.0
Pupils Sent to Other Districts Special Ed	8.0	9.0	10.0
Pupils Received	7.0	5.0	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	9,383,122	9,613,369	9,793,339
Total Tuition	10-1300	139,242	5,765	9,457
Unrestricted Miscellaneous Revenues	10-1XXX	5,589	0	0
Subtotal - Revenues From Local Sources		9,527,953	9,619,134	9,802,796
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,457	21,570	21,570
Extraordinary Aid	10-3131	10,871	0	0
Categorical Special Education Aid	10-3132	561,975	568,696	568,696
Equalization Aid	10-3176	4,959,725	4,978,335	4,978,335
Categorical Security Aid	10-3177	60,375	70,464	70,464
Under Adequacy Aid	10-3180	0	12,194	12,194
Parcc Readiness Aid	10-3181	0	9,890	9,890
Per Pupil Growth Aid	10-3182	0	9,890	9,890
Professional Learning Community Aid	10-3183	0	9,200	9,200
Other State Aids	10-3XXX	32,670	0	0
Subtotal - Revenues From State Sources		5,642,073	5,680,239	5,680,239
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	38,795	38,435	32,516
Subtotal - Revenues From Federal Sources		38,795	38,435	32,516
Budgeted Fund Balance - Operating Budget	10-303	0	560,651	591,105
Adjustment For Prior Year Encumbrances		0	37,133	0
Actual Revenues (Over)/Under Expenditures		-78,904	0	0
Total Operating Budget		15,129,917	15,935,592	16,106,656
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	314,284	234,879	266,727
Other Restricted Entitlements	20-32XX	284,337	307,502	269,973
Total Revenues From State Sources		598,621	542,381	536,700
Revenues from Federal Sources:				
Title I	20-4411-4416	472,967	544,367	390,526
Title II	20-4451-4455	59,433	55,652	44,521
Title III	20-4491-4494	0	12,335	9,868
I.D.E.A. Part B (Handicapped)	20-4420-4429	353,513	331,248	261,260
Total Revenues From Federal Sources		885,913	943,602	706,175
Transfers From Operating Budget-Prek	20-5200	0	102,433	157,967
Total Grants And Entitlements		1,484,534	1,588,416	1,400,842
Repayment of Debt:				
Transfers From Other Funds	40-5200	96,936	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	369,202	458,543	732,346
Total Revenues From Local Sources		369,202	458,543	732,346
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	139,153
Budgeted Fund Balance	40-303	0	5,800	78
Total Local Repayment Of Debt		466,138	464,343	871,577
Actual Revenues (Over)/Under Expenditures		-55	0	0
Total Repayment Of Debt		466,083	464,343	871,577
Total Revenues/Sources		17,080,534	17,988,351	18,379,075

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	102,433	157,967
Total Revenues/Sources Net of Transfers		17,080,534	17,885,918	18,221,108

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,829,866	5,118,391	5,024,596
Special Education - Instruction	11-2XX-100-XXX	1,366,798	1,427,098	1,610,319
Basic Skills/Remedial - Instruction	11-230-100-XXX	32,036	38,458	52,749
Bilingual Education - Instruction	11-240-100-XXX	110,065	144,095	216,936
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	44,910	53,968	58,130
School-Sponsored Athletics - Instruction	11-402-100-XXX	50,254	54,910	56,310
Summer School	11-422-XXX-XXX	2,246	2,000	2,000
Community Services Programs/Operations	11-800-330-XXX	84,987	73,224	77,914
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	354,871	439,434	395,141
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	37,164	43,533	45,578
Undist. Expenditures - Health Services	11-000-213-XXX	220,015	227,108	226,299
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	281,670	284,370	313,405
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	91,909	109,403	90,619
Undist. Expenditures - Guidance	11-000-218-XXX	255,837	259,901	273,170
Undist. Expenditures - Child Study Teams	11-000-219-XXX	460,088	475,892	475,573
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	175,458	209,210	213,263
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	199,864	193,948	200,117
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	33,351	16,280	13,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	314,968	384,908	355,607
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	512,709	564,107	569,164
Undist. Expend. - Central Services	11-000-251-XXX	285,015	263,963	267,162
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	49,044	69,680	67,801
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,421,562	1,470,716	1,355,914
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	399,667	483,905	455,708
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,416,541	3,432,735	3,609,401
Total Undistributed Expenditures		8,509,733	8,929,093	8,926,922

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		15,030,895	15,841,237	16,025,876
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,240	20,573	9,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,065	34,065	34,065
Total Capital Outlay		59,305	54,638	43,565
Transfer Of Funds To Charter Schools	10-000-100-56X	39,717	39,717	37,215
General Fund Grand Total		15,129,917	15,935,592	16,106,656
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	305,912	327,494	416,840
Support Services	20-218-200-XXX	8,372	9,818	7,854
Total Preschool Education Aid	20-218-XXX-XXX	314,284	337,312	424,694
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	25,295	24,094	19,275
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	158,020	192,597	154,077
Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,559	42,323	40,911
Nonpublic Nursing Services	20-XXX-XXX-XXX	39,870	37,620	30,096
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,518	10,868	8,694
Nonpublic Security Aid	20-XXX-XXX-XXX	11,075	0	16,920
Total Other State Projects		284,337	307,502	269,973
Total State Projects	20-XXX-XXX-XXX	598,621	644,814	694,667
Federal Projects:				
Title I	20-XXX-XXX-XXX	472,967	544,367	390,526
Title II	20-XXX-XXX-XXX	59,433	55,652	44,521
Title III	20-XXX-XXX-XXX	0	12,335	9,868
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	353,513	331,248	261,260
Total Federal Projects	20-XXX-XXX-XXX	885,913	943,602	706,175
Total Special Revenue Funds		1,484,534	1,588,416	1,400,842

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	466,083	464,343	871,577
Total Debt Service Funds		466,083	464,343	871,577
Total Expenditures/Appropriations		17,080,534	17,988,351	18,379,075
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	102,433	157,967
Total Expenditures Net of Transfers		17,080,534	17,885,918	18,221,108

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	360,263	414,165	314,165	314,165
--Repayment of Debt	5,823	5,878	78	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	100	100	100	100
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	183,500	183,500	183,500	183,500
--Legal Reserve	987,797	1,051,756	591,105	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	\$14,257	\$15,011	\$15,227	\$15,817	\$15,741
Total Classroom Instruction	\$8,890	\$9,183	\$9,346	\$9,658	\$9,772
Classroom-Salaries and Benefits	\$8,537	\$8,880	\$8,945	\$9,246	\$9,371
Classroom-General Supplies and Textbooks	\$176	\$203	\$260	\$266	\$230
Classroom-Purchased Services	\$177	\$101	\$141	\$146	\$171
Total Support Services	\$2,061	\$2,333	\$2,347	\$2,445	\$2,462
Support Services-Salaries and Benefits	\$1,822	\$1,996	\$2,062	\$2,105	\$2,182
Total Administrative Costs	\$1,513	\$1,548	\$1,585	\$1,697	\$1,647
Administration Salaries and Benefits	\$1,282	\$1,335	\$1,302	\$1,382	\$1,379
Total Operations and Maintenance of Plant	\$1,566	\$1,690	\$1,697	\$1,754	\$1,599
Operations and Maintenance-Salaries and Benefits	\$740	\$861	\$822	\$844	\$822
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$126	\$129	\$143	\$148	\$153
Total Equipment Costs	\$77	\$26	\$15	\$21	\$10
Legal Costs	\$18	\$27	\$35	\$33	\$28
Employee Benefits as a percentage of salaries*	30.98%	35.88%	36.21%	35.02%	35.76%

*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)
Others	Utilities - ACES and ACT - Gas/Electrice and Telecommunications cooperative agreements	0
Others	City of Somers Point - Community Educational and Recreation Programs	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - ACSSSD	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - GEHRSD	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - Mainland Regional SD	0
Transportation Services, including Fuel	Atlantic County Govt. - Fuel	0
Purchasing	Linwood School - Various Agreements	0
Purchasing	Mainland Regional SD - Pesticide	0
Purchasing	HCESC - Hunterdon County Educational Services Commission - Various Cooperatives	0
Purchasing	ESCNJ - Educational Services Commission of NJ - Various Cooperatives	0
Purchasing	EIRC - Various purchasing offerings	0
Professional Staff Development	SRI/ETTC - Professional Development Training	0
Technology Services	Atlantic County AVA - Student educational services	0
Insurance Coverages and Benefits	SPELL JIF - Insurances - Property, student, liability, risk mgmt. consulting services	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,703,354
(B) Estimated Net Taxable Valuation (as of 01/26/17)	1,168,654,300
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8303
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,298,799
(E) Estimated Net Taxable Valuation (as of 01/26/17)	1,168,654,300
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8813

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,703,354
(H) Estimated Equalized Valuation (as of 10/01/16)	1,124,475,446
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8629
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,298,799
(K) Estimated Equalized Valuation (as of 10/01/16)	1,124,475,446
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9159

NAME=Suzanne Keller

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$94,028
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	12
Contracted Number of Annual Personal Days	4
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	\$5,775
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	Calculated at 1/260th of the then annual salary, capped at \$15,000 upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Compensation of unused vacation at the then current per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	maximum amount of sick days which can be carried over per year is limited to 15 days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=Suzanne Keller

CATEGORY	MEASURE
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	
Additional Comment 2	
Additional Comment 3	

NAME=Thomas A. Baruffi, Ed.D.

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim
Base Annual Salary Amount	\$145,000
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	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a Interim Position
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a Interim Position
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a Interim Position
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=Thomas A. Baruffi, Ed.D.

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	