

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	997.0	957.0	957.0
Pupils On Roll Regular Shared-Time	1.0	1.0	1.0
Pupils On Roll Special Ed Full-Time	176.0	223.0	223.0
Pupils On Roll Special Ed Shared-Time		1.0	1.0
Pupils On Roll SUBTOTAL	1,174.0	1,182.0	1,182.0
Pupils in Private School Placements	10.0	11.0	11.0
Pupils Sent to Other Districts Regular	7.0	5.0	4.0
Pupils Sent to Other Districts Special Ed	17.0	22.0	15.0
Pupils Received	99.5	94.0	94.0
Pupils in State Facilities	6.0	7.0	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	2,392,321	2,392,321	2,392,321
Total Tuition	10-1300	1,603,658	2,035,958	1,414,000
Unrestricted Miscellaneous Revenues	10-1XXX	59,153	4,500	4,500
Interest Earned On Capital Reserve Funds	10-1XXX	2,100	2,100	2,100
Subtotal - Revenues From Local Sources		4,057,232	4,434,879	3,812,921
Revenues from State Sources:				
School Choice Aid	10-3116	0	8,418	11,224
Categorical Transportation Aid	10-3121	159,661	160,883	160,883
Extraordinary Aid	10-3131	185,685	0	0
Categorical Special Education Aid	10-3132	538,956	547,474	547,474
Equalization Aid	10-3176	13,079,730	13,075,991	13,075,991
Categorical Security Aid	10-3177	404,168	401,438	401,438
Adjustment Aid	10-3178	2,182,845	2,179,574	2,179,574
Parcc Readiness Aid	10-3181	0	9,640	9,640
Per Pupil Growth Aid	10-3182	0	9,640	9,640
Professional Learning Community Aid	10-3183	0	9,550	9,550
Other State Aids	10-3XXX	19,280	11,224	12,000
Subtotal - Revenues From State Sources		16,570,325	16,413,832	16,417,414
Revenues from Federal Sources:				
Impact Aid	10-4100	34,330	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	22,000	22,000
Medicaid Reimbursement	10-4200	94,221	37,120	71,540
Subtotal - Revenues From Federal Sources		128,551	59,120	93,540
Budgeted Fund Balance - Operating Budget	10-303	0	575,523	1,428,135
Actual Revenues (Over)/Under Expenditures		-252,515	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		20,503,593	21,483,354	21,752,010
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	17,358	0	0
Total Revenues From Local Sources	20-1XXX	17,358	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	36,918
Preschool Education Aid	20-3218	2,146,890	2,183,808	2,095,581
Other Restricted Entitlements	20-32XX	312,489	263,976	0
Total Revenues From State Sources		2,459,379	2,447,784	2,132,499
Revenues from Federal Sources:				
Title I	20-4411-4416	955,157	732,941	732,941
Title II	20-4451-4455	145,927	122,230	122,230
I.D.E.A. Part B (Handicapped)	20-4420-4429	340,779	315,000	315,000
Vocational Education	20-4430	12,598	10,418	10,418
Other	20-4XXX	23,095	0	0
Total Revenues From Federal Sources		1,477,556	1,180,589	1,180,589
Transfers From Operating Budget-Prek	20-5200	7,337	7,617	0
Total Grants And Entitlements		3,961,630	3,635,990	3,313,088
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	113,747	111,421	109,838
Total Revenues From Local Sources		113,747	111,421	109,838
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	216,597	212,173	209,156

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Local Repayment Of Debt		330,344	323,594	318,994
Total Repayment Of Debt		330,344	323,594	318,994
Total Revenues/Sources		24,795,567	25,442,938	25,384,092
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	7,337	7,617	0
Total Revenues/Sources Net of Transfers		24,788,230	25,435,321	25,384,092

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	39,050	22,367	64,750
Special Education - Instruction	11-2XX-100-XXX	46,146	53,288	53,300
Community Services Programs/Operations	11-800-330-XXX	63,500	30,000	30,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,558,738	1,538,984	1,619,708
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,867	27,690	3,845
Undist. Expenditures - Health Services	11-000-213-XXX	22,500	23,000	23,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	268,207	367,053	249,647
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	285,194	280,390	289,922
Undist. Expenditures - Child Study Teams	11-000-219-XXX	405,907	589,870	558,642
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	144,838	142,090	140,059
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,803	10,500	10,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	566,358	523,985	510,584
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	107,717	111,683	148,566
Undist. Expend. - Central Services	11-000-251-XXX	309,554	278,011	254,583
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,965,205	1,901,904	1,940,688
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	574,297	720,584	826,715
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,202,700	1,629,030	1,781,200
Total Undistributed Expenditures		7,447,885	8,144,774	8,357,659
Total General Current Expense		7,596,581	8,250,429	8,505,709
Capital Expenditures:				
Equipment	12-XXX-XXX-730	29,983	197,874	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,584	0	0
Interest Deposit To Capital Reserve	10-604	2,100	2,100	2,100
Total Capital Outlay		33,667	199,974	2,100
General Fund Contribution To SBB	10-000-520-930	12,873,345	13,032,951	13,244,201

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Fund Grand Total		20,503,593	21,483,354	21,752,010
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	17,358	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,230,089	1,261,358	1,184,082
Support Services	20-218-200-XXX	924,138	930,067	948,417
Total Preschool Education Aid	20-218-XXX-XXX	2,154,227	2,191,425	2,132,499
Other State Projects:				
Other	20-XXX-XXX-XXX	312,489	263,976	0
Total Other State Projects		312,489	263,976	0
Total State Projects	20-XXX-XXX-XXX	2,466,716	2,455,401	2,132,499
Federal Projects:				
Title I	20-XXX-XXX-XXX	955,157	732,941	732,941
Title II	20-XXX-XXX-XXX	145,927	122,230	122,230
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	340,779	315,000	315,000
Vocational Education	20-XXX-XXX-XXX	12,598	10,418	10,418
Other	20-XXX-XXX-XXX	23,095	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,477,556	1,180,589	1,180,589
Total Special Revenue Funds		3,961,630	3,635,990	3,313,088
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	330,344	323,594	318,994
Total Debt Service Funds		330,344	323,594	318,994
Total Expenditures/Appropriations		24,795,567	25,442,938	25,384,092
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	7,337	7,617	0
Total Expenditures Net of Transfers		24,788,230	25,435,321	25,384,092

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	1,419,020	782,673	643,570	429,667
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	201,503	253,603	255,703	257,803
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	649,741	1,503,422	1,214,232	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	\$17,561	\$17,794	\$17,201	\$17,835	\$18,042
Total Classroom Instruction	\$9,639	\$9,991	\$9,862	\$10,225	\$10,490
Classroom-Salaries and Benefits	\$9,129	\$9,487	\$9,488	\$9,837	\$9,975
Classroom-General Supplies and Textbooks	\$330	\$309	\$147	\$152	\$180
Classroom-Purchased Services	\$179	\$195	\$227	\$235	\$334
Total Support Services	\$3,488	\$3,374	\$3,407	\$3,533	\$3,484
Support Services-Salaries and Benefits	\$2,801	\$2,867	\$2,954	\$3,063	\$2,753
Total Administrative Costs	\$1,840	\$1,904	\$1,789	\$1,855	\$1,828
Administration Salaries and Benefits	\$1,425	\$1,470	\$1,470	\$1,524	\$1,449
Total Operations and Maintenance of Plant	\$2,158	\$2,028	\$1,903	\$1,973	\$1,969
Operations and Maintenance-Salaries and Benefits	\$1,065	\$910	\$881	\$913	\$847
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$411	\$440	\$216	\$224	\$247
Total Equipment Costs	\$17	\$26	\$162	\$168	\$0
Legal Costs	\$69	\$82	\$37	\$38	\$38
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	31.24%	31.64%	41.71%	41.71%	40.52%

\*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.



**Advertised Blended Resource SBB  
Statement**

BUDGET CATEGORY	2015-16	2016-17	2017-18
Resources:			
Adjustment for Prior Year Encumbrances	87,807	0	0
General Fund Contribution (15-5200)	12,873,345	13,032,951	13,244,201
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	0	0
Total SBB Resources	12,961,152	13,032,951	13,244,201
Appropriations:			
Instruction (15-XXX-100-XXX)	7,932,273	7,547,805	7,942,038
Support Services (15-XXX-2XX-XXX)	4,970,228	5,485,146	5,302,163
Equipment (15-XXX-XXX-73X)	0	0	0
Total SBB Appropriations	12,902,501	13,032,951	13,244,201

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	SCSSSD-OT and PT	0
Others	Transportation - GCSSSD	0
Others	Food Service - Elsinboro BOE	0
Others	Football Stadium with City of Salem	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,392,321
(B) Estimated Net Taxable Valuation (as of 10/01/16)	215,567,834
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1098
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,502,159
(E) Estimated Net Taxable Valuation (as of 10/01/16)	215,567,834
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1607
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,392,321
(H) Estimated Equalized Valuation (as of 10/01/16)	149,597,536
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5992
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,502,159
(K) Estimated Equalized Valuation (as of 10/01/16)	149,597,536
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6726
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NAME=David Keen

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$97,292
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	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	\$850
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	\$16,726
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate capped @ 30 days
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=David Keen

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=Herbert Schectman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$112,200
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	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	\$3,050
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	\$27,692
Contractual Post-Employment Benefit Description of Payout of Sick days	capped per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	capped per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Herbert Schectman

	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=Patrick Michel

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	07/01/14
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	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	\$5,180
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	\$26,346
Contractual Post-Employment Benefit Description of Payout of Sick days	per diem capped @ \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem capped @ 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Patrick Michel

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	