

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	667.0	628.0	619.0
Pupils On Roll Special Ed Full-Time	77.0	80.0	80.0
Pupils On Roll SUBTOTAL	744.0	708.0	699.0
Pupils in Private School Placements	2.0	4.0	4.0
Pupils Sent to Other Districts Regular		3.0	3.0
Pupils Sent to Other Districts Special Ed		1.0	1.0
Pupils Received	11.0	10.0	13.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,108,411	7,380,663	7,528,276
Total Tuition	10-1300	119,287	77,500	85,000
Rents And Royalties	10-1910	37,000	37,000	37,000
Unrestricted Miscellaneous Revenues	10-1XXX	41,295	60,000	50,000
Interest Earned On Current Expense Emergency Res	10-1XXX	62	0	1
Interest Earned On Maintenance Reserve	10-1XXX	251	0	20
Interest Earned On Capital Reserve Funds	10-1XXX	612	0	50
Subtotal - Revenues From Local Sources		7,306,918	7,555,163	7,700,347
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	337,115	337,115	337,115
Extraordinary Aid	10-3131	86,949	57,000	57,000
Categorical Special Education Aid	10-3132	465,120	465,120	465,120
Equalization Aid	10-3176	3,405,745	3,405,745	3,405,745
Categorical Security Aid	10-3177	66,283	66,283	66,283
Adjustment Aid	10-3178	1,177,271	1,177,271	1,177,271
Parcc Readiness Aid	10-3181	0	7,330	7,330
Per Pupil Growth Aid	10-3182	0	7,330	7,330
Professional Learning Community Aid	10-3183	0	7,150	7,150
Other State Aids	10-3XXX	15,792	0	0
Subtotal - Revenues From State Sources		5,554,275	5,530,344	5,530,344
Budgeted Fund Balance - Operating Budget	10-303	0	538,920	1,057,927
Withdrawal From Maint. Reserve	10-310	0	110,000	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	101,212	0
Transfers From Other Funds	10-5200	113,374	167,500	0
Adjustment For Prior Year Encumbrances		0	105,623	0
Actual Revenues (Over)/Under Expenditures		-234,873	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		12,739,694	14,108,762	14,288,618
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,000	0	0
Total Revenues From Local Sources	20-1XXX	4,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	53,786	45,718	36,575
Title II	20-4451-4455	25,223	21,440	18,224
I.D.E.A. Part B (Handicapped)	20-4420-4429	197,732	168,072	142,861
Total Revenues From Federal Sources		276,741	235,230	197,660
Total Grants And Entitlements		280,741	235,230	197,660
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	733,700	722,517	727,423
Total Revenues From Local Sources		733,700	722,517	727,423
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	96,263	92,721	92,640
Total Local Repayment Of Debt		829,963	815,238	820,063
Total Repayment Of Debt		829,963	815,238	820,063
Total Revenues/Sources		13,850,398	15,159,230	15,306,341
Total Revenues/Sources Net of Transfers		13,850,398	15,159,230	15,306,341

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,723,594	3,984,846	4,030,611
Special Education - Instruction	11-2XX-100-XXX	1,124,991	1,259,152	1,204,303
Basic Skills/Remedial - Instruction	11-230-100-XXX	271,588	299,774	346,216
Bilingual Education - Instruction	11-240-100-XXX	205	500	500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	26,429	61,889	60,889
School-Sponsored Athletics - Instruction	11-402-100-XXX	43,205	48,285	48,285
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	45,202	202,977	256,410
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	36,237	35,650	37,300
Undist. Expenditures - Health Services	11-000-213-XXX	172,171	178,940	181,010
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	229,427	182,552	178,304
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	205,767	206,033	260,088
Undist. Expenditures - Guidance	11-000-218-XXX	165,986	167,818	170,318
Undist. Expenditures - Child Study Teams	11-000-219-XXX	275,292	311,217	313,072
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	195,638	216,859	223,159
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	258,709	334,150	314,718
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,900	4,600	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	376,046	447,821	353,118
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	365,927	367,842	356,662
Undist. Expend. - Central Services	11-000-251-XXX	265,272	249,558	269,451
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	509	2,150	1,750
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,303,483	1,597,430	1,461,558
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	519,835	621,893	660,841
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,757,987	3,267,750	3,396,908
Total Undistributed Expenditures		7,176,388	8,395,240	8,439,667
Interest Earned On Maintenance Reserve	10-606	0	0	20
Interest Earned On Current Expense Emergency Res	10-607	0	0	1

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		12,366,400	14,049,686	14,130,492
Capital Expenditures:				
Equipment	12-XXX-XXX-730	8,479	10,000	109,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	49,076	49,076	49,076
Capital Reserve - Transfer To Capital Projects	12-000-400-931	201,753	0	0
Increase In Capital Reserve	10-604	113,374	0	0
Interest Deposit To Capital Reserve	10-604	612	0	50
Total Capital Outlay		373,294	59,076	158,126
General Fund Grand Total		12,739,694	14,108,762	14,288,618
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	53,786	45,718	36,575
Title II	20-XXX-XXX-XXX	25,223	21,440	18,224
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	197,732	168,072	142,861
Total Federal Projects	20-XXX-XXX-XXX	276,741	235,230	197,660
Total Special Revenue Funds		280,741	235,230	197,660
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	829,963	815,238	820,063
Total Debt Service Funds		829,963	815,238	820,063
Total Expenditures/Appropriations		13,850,398	15,159,230	15,306,341
Total Expenditures Net of Transfers		13,850,398	15,159,230	15,306,341

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	486,103	355,266	283,746	280,063
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,189,330	1,101,563	1,101,563	1,101,613
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	405,233	405,484	295,484	295,504
--Legal Reserve	1,060,118	1,521,644	1,054,244	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	101,212	101,275	63	64
--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	\$14,695	\$15,809	\$17,852	\$18,608	\$18,903
Total Classroom Instruction	\$8,488	\$9,092	\$10,174	\$10,605	\$10,889
Classroom-Salaries and Benefits	\$7,843	\$8,388	\$9,393	\$9,499	\$9,582
Classroom-General Supplies and Textbooks	\$367	\$421	\$379	\$399	\$553
Classroom-Purchased Services	\$279	\$283	\$402	\$708	\$754
Total Support Services	\$2,535	\$2,681	\$3,103	\$3,084	\$3,234
Support Services-Salaries and Benefits	\$2,282	\$2,311	\$2,711	\$2,637	\$2,725
Total Administrative Costs	\$1,669	\$1,717	\$1,821	\$1,878	\$1,866
Administration Salaries and Benefits	\$1,415	\$1,379	\$1,472	\$1,509	\$1,527
Total Operations and Maintenance of Plant	\$1,759	\$2,044	\$2,352	\$2,633	\$2,495
Operations and Maintenance-Salaries and Benefits	\$1,003	\$1,118	\$1,304	\$1,288	\$1,334
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$117	\$123	\$208	\$212	\$216
Total Equipment Costs	\$62	\$11	\$14	\$14	\$156
Legal Costs	\$38	\$85	\$53	\$54	\$55
Employee Benefits as a percentage of salaries*	35.22%	36.28%	40.47%	41.26%	43.48%

*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)
Banking	Participate in Lenape Banking Services	0
Others	Rental of Sequoia Building to Lenape	0
Transportation Services, including Fuel	Share Fuel with Township	0
Purchasing	Participate in Ed-Data Services, Middlesex/Hunterdon Co-Op, and US Commodities	0
Municipal/Public Works	Borough provides snow removal	0
Insurance Coverages and Benefits	Participates in Burlington County JIF and HIF	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,528,276
(B) Estimated Net Taxable Valuation (as of 03/07/17)	660,078,492
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1405
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,255,699
(E) Estimated Net Taxable Valuation (as of 03/07/17)	660,078,492
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2507

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,528,276
(H) Estimated Equalized Valuation (as of 03/07/17)	660,078,492
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1405
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,255,699
(K) Estimated Equalized Valuation (as of 03/07/17)	660,078,492
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2507

NAME=Glenn Robbins

CATEGORY	MEASURE
Job Title	Other
Job Title II	Superintendent
Base Annual Salary Amount	\$132,500
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	11/01/16
End Date of Contract	06/30/20
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	\$8,600
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	\$25,192
Contractual Post-Employment Benefit Description of Payout of Sick days	Payback at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Days (Max) @ 509.62
Contractual Post-Employment Benefit Description of Payout of Personal days	No Reimbursement
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=Glenn Robbins

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=Jessica DeWysockie

CATEGORY	MEASURE
Job Title	Other
Job Title II	SBA/Bd Secretary
Base Annual Salary Amount	\$100,000
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	11/01/16
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	\$2,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
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	Payback at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Reimbursement
Contractual Post-Employment Benefit Description of Payout of Personal days	No Reimbursement
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=Jessica DeWysockie

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	