

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	537.0	541.0	564.0
Pupils On Roll Special Ed Full-Time	78.0	82.0	81.0
Pupils On Roll SUBTOTAL	615.0	623.0	645.0
Pupils in Private School Placements	4.0	6.0	6.0
Pupils Sent to Other Districts Regular	215.0	195.0	203.0
Pupils Sent to Other Districts Special Ed	25.0	29.0	29.0
Pupils Received	5.0	4.0	2.0
Pupils in State Facilities	2.0		0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,168,525	9,626,000	9,868,231
Total Tuition	10-1300	22,138	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	2,807	1,200	1,200
Interest Earned On Capital Reserve Funds	10-1XXX	408	0	0
Subtotal - Revenues From Local Sources		9,193,878	9,627,200	9,869,431
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,628	20,628	23,765
Extraordinary Aid	10-3131	13,370	0	0
Categorical Special Education Aid	10-3132	518,323	518,323	524,444
Equalization Aid	10-3176	2,677,918	2,677,918	2,677,160
Categorical Security Aid	10-3177	20,049	20,049	23,536
Parcc Readiness Aid	10-3181		8,540	8,540
Per Pupil Growth Aid	10-3182		8,540	8,540
Professional Learning Community Aid	10-3183		0	8,360
Other State Aids	10-3XXX	57,676	0	0
Subtotal - Revenues From State Sources		3,307,964	3,253,998	3,274,345
Budgeted Fund Balance - Operating Budget	10-303	0	114,996	199,010
Withdrawal From Cap Res-For Local Share	10-307	0	0	40,000
Withdrawal From Maint. Reserve	10-310	0	40,000	40,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	4,524
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	137,060	315,476
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	40,000
Actual Revenues (Over)/Under Expenditures		129,742	0	0
Total Operating Budget		12,631,584	13,173,254	13,782,786
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	53,670	77,499	77,499
Total Revenues From State Sources		53,670	77,499	77,499
Revenues from Federal Sources:				
Title I	20-4411-4416	97,574	88,094	98,561
Title II	20-4451-4455	8,575	10,000	7,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	215,144	217,836	190,000
Other	20-4XXX	31,389	0	0
Total Revenues From Federal Sources		352,682	315,930	295,561
Total Grants And Entitlements		406,352	393,429	373,060
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	389,234	425,250	427,900
Total Revenues From Local Sources		389,234	425,250	427,900
Total Local Repayment Of Debt		389,234	425,250	427,900
Actual Revenues (Over)/Under Expenditures		38,216	0	0
Total Repayment Of Debt		427,450	425,250	427,900
Total Revenues/Sources		13,465,386	13,991,933	14,583,746
Total Revenues/Sources Net of Transfers		13,465,386	13,991,933	14,583,746

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,063,663	2,974,089	3,188,041
Special Education - Instruction	11-2XX-100-XXX	945,715	1,233,354	1,139,039
Basic Skills/Remedial - Instruction	11-230-100-XXX	121,437	120,080	111,193
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	13,030	8,000	8,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	15,240	28,700	22,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,739,380	3,744,526	3,911,956
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,244	23,814	21,610
Undist. Expenditures - Health Services	11-000-213-XXX	192,033	197,900	166,365
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	164,601	179,730	196,150
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	174,788	187,468	262,004
Undist. Expenditures - Guidance	11-000-218-XXX	63,766	64,715	123,485
Undist. Expenditures - Child Study Teams	11-000-219-XXX	335,122	372,804	433,224
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	51,306	85,072	87,618
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,324	72,579	82,310
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,367	11,000	11,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	257,073	280,060	270,075
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	158,193	170,761	175,776
Undist. Expend. - Central Services	11-000-251-XXX	136,878	145,256	146,074
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	118,310	140,009	160,419
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	717,604	808,310	753,477
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	449,777	447,904	457,304
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,575,450	1,856,000	1,979,939
Total Undistributed Expenditures		8,158,216	8,787,908	9,239,586
Total General Current Expense		12,317,301	13,152,131	13,708,059
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	9,189	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	21,123	21,123	61,123
Capital Reserve - Transfer To Capital Projects	12-000-400-931	278,400	0	0
Total Capital Outlay		308,712	21,123	61,123
Transfer Of Funds To Charter Schools	10-000-100-56X	5,571	0	13,604
General Fund Grand Total		12,631,584	13,173,254	13,782,786
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,035	11,534	11,534
Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,209	37,483	37,483
Nonpublic Nursing Services	20-XXX-XXX-XXX	18,968	18,180	18,180
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,458	5,252	5,252
Nonpublic Security Aid	20-XXX-XXX-XXX	0	5,050	5,050
Total Other State Projects		53,670	77,499	77,499
Total State Projects	20-XXX-XXX-XXX	53,670	77,499	77,499
Federal Projects:				
Title I	20-XXX-XXX-XXX	97,574	88,094	98,561
Title II	20-XXX-XXX-XXX	8,575	10,000	7,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	215,144	217,836	190,000
Other	20-XXX-XXX-XXX	31,389	0	0
Total Federal Projects	20-XXX-XXX-XXX	352,682	315,930	295,561
Total Special Revenue Funds		406,352	393,429	373,060
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	427,450	425,250	427,900
Total Debt Service Funds		427,450	425,250	427,900
Total Expenditures/Appropriations		13,465,386	13,991,933	14,583,746
Total Expenditures Net of Transfers		13,465,386	13,991,933	14,583,746

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	467,658	387,471	422,475	223,465
--Repayment of Debt	38,216	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	314,071	231,079	231,079	191,079
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	200,000	160,000	120,000
--Legal Reserve	0	0	0	0
--Tuition Reserve	423,623	457,060	320,000	0
--Current Expense Emergency Reserve	200,000	200,000	200,000	160,000
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)			0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)			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	\$12,376	\$13,166	\$14,498	\$14,474	\$14,501
Total Classroom Instruction	\$7,956	\$8,493	\$9,086	\$9,071	\$8,995
Classroom-Salaries and Benefits	\$7,715	\$7,959	\$8,711	\$8,697	\$8,473
Classroom-General Supplies and Textbooks	\$176	\$471	\$313	\$312	\$453
Classroom-Purchased Services	\$65	\$63	\$62	\$62	\$69
Total Support Services	\$1,724	\$1,979	\$2,426	\$2,422	\$2,676
Support Services-Salaries and Benefits	\$1,393	\$1,547	\$2,056	\$2,052	\$2,121
Total Administrative Costs	\$1,336	\$1,319	\$1,439	\$1,437	\$1,432
Administration Salaries and Benefits	\$1,002	\$1,029	\$1,036	\$1,035	\$1,063
Total Operations and Maintenance of Plant	\$1,320	\$1,318	\$1,477	\$1,474	\$1,339
Operations and Maintenance-Salaries and Benefits	\$622	\$688	\$706	\$705	\$681
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$40	\$57	\$71	\$70	\$58
Total Equipment Costs	\$14	\$15	\$0	\$0	\$0
Legal Costs	\$9	\$24	\$24	\$24	\$23
Employee Benefits as a percentage of salaries*	29.09%	29.27%	31.44%	31.44%	33.02%

*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	Business Administrator is also the Technology Coordinator	0
Recycling	Shared Recycling Pickup with the Borough of Barrington	0
Staffing - Other	Shared Custodian with the Borough of Barrington	0
Superintendent and Assistant Sup.	Superintendent is also the Principal of Avon School	0
Others	Member of ACES for Energy Purchasing	0
Transportation Services, including Fuel	Bus Services provided from Haddon Heights School District for Field Trips and Sports when available	0
Transportation Services, including Fuel	Services provided through CCESC	0
Purchasing	Member of MRESC	0
Purchasing	Member of Ed-Data	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,766,946
(B) Estimated Net Taxable Valuation (as of 01/01/16)	541,849,006
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.8025
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,193,521
(E) Estimated Net Taxable Valuation (as of 01/01/16)	541,849,006
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.8812

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,766,946
(H) Estimated Equalized Valuation (as of 10/01/15)	509,115,121
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9184
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,193,521
(K) Estimated Equalized Valuation (as of 10/01/15)	509,115,121
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.0022

NAME=Anthony Arcodia

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
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	07/01/15
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	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	\$2,000
Total Bonuses Amount	\$20,235
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	\$24,087
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000 per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	14.5 vacation days as of 1/1/16
Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/16
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=Anthony Arcodia

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$2,596
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	Max sell back of 5 days
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=Samuel Dutkin

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Technology Coordinator
Base Annual Salary Amount	\$98,530
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	07/01/15
End Date of Contract	06/30/16
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	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	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,812
Contractual Post-Employment Benefit Description of Payout of Sick days	83 sick days as of 1/1/16
Contractual Post-Employment Benefit Description of Payout of Vacation days	9.5 vacation days as of 1/1/16
Contractual Post-Employment Benefit Description of Payout of Personal days	2 personal days as of 1/1/16
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=Samuel Dutkin

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$1,895
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	Max sell back of 5 days
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	