

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,151.0	1,100.0	1,078.0
Pupils On Roll Special Ed Full-Time	194.0	212.0	212.0
Pupils On Roll SUBTOTAL	1,345.0	1,312.0	1,290.0
Pupils in Private School Placements	7.0	5.0	8.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	12.0	12.0	14.0
Pupils in State Facilities	2.0	1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,391,162	17,652,029	17,916,809
Transportation Fees From Other LEAs	10-1420-1440	195,894	160,721	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	435,101	226,481	400,000
Subtotal - Revenues From Local Sources		18,022,157	18,039,231	18,396,809
Revenues from State Sources:				
School Choice Aid	10-3116	407,294	437,096	437,096
Categorical Transportation Aid	10-3121	72,655	84,661	84,661
Extraordinary Aid	10-3131	49,688	0	0
Categorical Special Education Aid	10-3132	887,145	894,428	894,428
Equalization Aid	10-3176	6,193,426	6,194,693	6,194,693
Categorical Security Aid	10-3177	37,858	43,566	43,566
Parcc Readiness Aid	10-3181	0	14,230	14,230
Per Pupil Growth Aid	10-3182	0	14,230	14,230
Professional Learning Community Aid	10-3183	0	13,340	13,340
Other State Aids	10-3XXX	29,504	0	0
Subtotal - Revenues From State Sources		7,677,570	7,696,244	7,696,244
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	25,896	14,676	24,535
Subtotal - Revenues From Federal Sources		25,896	14,676	24,535
Budgeted Fund Balance - Operating Budget	10-303	0	1,554,758	2,341,713
Adjustment For Prior Year Encumbrances		0	11,964	0
Actual Revenues (Over)/Under Expenditures		-453,661	0	0
Total Operating Budget		25,271,962	27,316,873	28,459,301
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	5,324	0	0
Total Revenues From Local Sources	20-1XXX	5,324	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	181,596	188,467	141,350
Title II	20-4451-4455	19,688	21,338	16,004
I.D.E.A. Part B (Handicapped)	20-4420-4429	286,170	273,824	205,368
Other	20-4XXX	70,787	0	0
Total Revenues From Federal Sources		558,241	483,629	362,722
Total Grants And Entitlements		563,565	483,629	362,722
Repayment of Debt:				
Transfers From Other Funds	40-5200	700,000	0	0
Other Financing Sources	40-5xxx	0	275,000	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,716,365	2,011,982	2,374,577
Total Revenues From Local Sources		1,716,365	2,011,982	2,374,577
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,022,997	1,003,858	1,016,956
Budgeted Fund Balance	40-303	0	88,260	33,922
Total Local Repayment Of Debt		3,439,362	3,379,100	3,425,455
Actual Revenues (Over)/Under Expenditures		-33,922	0	0
Total Repayment Of Debt		3,405,440	3,379,100	3,425,455
Total Revenues/Sources		29,240,967	31,179,602	32,247,478
Total Revenues/Sources Net of Transfers		29,240,967	31,179,602	32,247,478

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,187,911	8,748,997	8,522,030
Special Education - Instruction	11-2XX-100-XXX	2,005,598	2,085,606	2,331,222
Bilingual Education - Instruction	11-240-100-XXX	0	1,100	4,060
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	420,634	373,099	470,244
School-Sponsored Athletics - Instruction	11-402-100-XXX	731,337	743,732	739,784
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,450,425	1,581,505	1,918,706
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,379	30,388	40,220
Undist. Expenditures - Health Services	11-000-213-XXX	193,689	201,010	207,002
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	119,610	142,980	142,051
Undist. Expenditures - Guidance	11-000-218-XXX	642,902	684,427	667,156
Undist. Expenditures - Child Study Teams	11-000-219-XXX	603,924	675,015	682,273
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	668,607	669,177	663,998
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	252,315	278,372	297,558
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	25,987	47,540	68,665
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	344,929	439,875	417,263
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	683,284	798,155	691,561
Undist. Expend. - Central Services	11-000-251-XXX	450,203	493,366	546,695
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	35,787	37,500	40,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,197,858	2,696,050	3,030,683
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	975,889	1,278,054	1,148,443
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,224,928	4,446,498	4,738,225
Undistributed Expenditures-Food Services	11-000-310-930	296,004	294,500	200,000
Total Undistributed Expenditures		13,194,720	14,794,412	15,500,499
Total General Current Expense		24,540,200	26,746,946	27,567,839
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	270,124	192,843	148,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,960	0	260,000
Total Capital Outlay		274,084	192,843	408,500
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	7,943	19,999	15,000
Total Summer School	13-422-X00-XXX	7,943	19,999	15,000
Total Special Schools	13-XXX-XXX-XXX	7,943	19,999	15,000
Transfer Of Funds To Charter Schools	10-000-100-56X	449,735	357,085	467,962
General Fund Grand Total		25,271,962	27,316,873	28,459,301
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,324	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	181,596	188,467	141,350
Title II	20-XXX-XXX-XXX	19,688	21,338	16,004
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	286,170	273,824	205,368
Other	20-XXX-XXX-XXX	70,787	0	0
Total Federal Projects	20-XXX-XXX-XXX	558,241	483,629	362,722
Total Special Revenue Funds		563,565	483,629	362,722
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,405,440	3,379,100	3,425,455
Total Debt Service Funds		3,405,440	3,379,100	3,425,455
Total Expenditures/Appropriations		29,240,967	31,179,602	32,247,478
Total Expenditures Net of Transfers		29,240,967	31,179,602	32,247,478

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	691,477	801,377	550,251	341,008
--Repayment of Debt	88,260	122,182	33,922	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	3,082,594	3,436,102	2,132,470	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	\$16,960	\$17,187	\$18,034	\$18,612	\$19,522
Total Classroom Instruction	\$9,927	\$9,910	\$10,215	\$10,552	\$10,939
Classroom-Salaries and Benefits	\$9,686	\$9,632	\$9,911	\$10,220	\$10,626
Classroom-General Supplies and Textbooks	\$237	\$277	\$300	\$327	\$313
Classroom-Purchased Services	\$4	\$1	\$5	\$5	\$0
Total Support Services	\$2,485	\$2,438	\$2,523	\$2,609	\$2,734
Support Services-Salaries and Benefits	\$2,255	\$2,270	\$2,272	\$2,346	\$2,458
Total Administrative Costs	\$1,363	\$1,405	\$1,586	\$1,615	\$1,600
Administration Salaries and Benefits	\$1,073	\$1,115	\$1,127	\$1,162	\$1,170
Total Operations and Maintenance of Plant	\$1,929	\$1,898	\$2,245	\$2,314	\$2,657
Operations and Maintenance-Salaries and Benefits	\$867	\$957	\$1,030	\$1,081	\$1,177
Board Contribution to Food Services	\$0	\$228	\$221	\$228	\$158
Total Extracurricular Costs	\$1,024	\$1,080	\$1,005	\$1,048	\$1,180
Total Equipment Costs	\$174	\$208	\$145	\$149	\$117
Legal Costs	\$21	\$24	\$49	\$50	\$36
Employee Benefits as a percentage of salaries*	26.03%	27.13%	26.67%	27.08%	28.49%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	250	Linwood Board of Education	40,000	Transportation
2	250	Choice Schools	40,000	Transportation

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Participate with CSSSD to provide OT and PT services	0
Food Services	Provide satilitte food service to the Linwood Board of Education and CharterTech District	0
Others	Inviting the 8th grade students to MRHS for seminars promoting a Drug Free School environment	0
Transportation Services, including Fuel	Provide transportation services to the Linwood Board of Education to and from school and field and athletic trips	0
Transportation Services, including Fuel	Provide transportation services to the Northfield Board of Education for field and athletic trips	0
Transportation Services, including Fuel	Provide transportation services to the CharterTech School for field trips	0
Purchasing	Member of Educational Data Services	0
Purchasing	Member of ACES	0
Curriculum Services	Participate with the County of Atlantic to purchase fuel for school buses and school vehicles	0
Professional Staff Development	Participate with sending districts for professional development	0
Insurance Coverages and Benefits	Member of the ACCASBOJIF	0

LINWOOD	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,853,603
(B) Estimated Net Taxable Valuation (as of 10/01/16)	978,750,200
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5981
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,575,874
(E) Estimated Net Taxable Valuation (as of 10/01/16)	978,750,200
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6719

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,853,603
(H) Estimated Equalized Valuation (as of 01/01/17)	961,551,000
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6088
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,575,874
(K) Estimated Equalized Valuation (as of 01/01/17)	961,551,000
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6839

NORTHFIELD	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,504,716
(B) Estimated Net Taxable Valuation (as of 10/01/16)	921,913,460
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5971
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,183,531
(E) Estimated Net Taxable Valuation (as of 10/01/16)	921,913,460

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6707

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,504,716
(H) Estimated Equalized Valuation (as of 01/01/17)	908,575,660
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6059
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,183,531
(K) Estimated Equalized Valuation (as of 01/01/17)	908,575,660
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6806

SOMERS POINT	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,426,101
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,172,378,100
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5481
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,218,294
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,172,378,100
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6157

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,426,101
(H) Estimated Equalized Valuation (as of 01/01/17)	166,021,500
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	3.8706
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,218,294
(K) Estimated Equalized Valuation (as of 01/01/17)	166,021,500

(L) Estimated 17-18 Equalized Total School Tax Rate= $(J)/(K) \times 100$	4.3478

NAME=Kim Jensen

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	none
Base Annual Salary Amount	\$127,619
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	\$10,250
Total Bonuses Amount	\$2,000
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	\$18,436
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	7 days max per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days roll into the \$15K of sick 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=Kim Jensen

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=Mark Marrone

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	none
Base Annual Salary Amount	\$138,000
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	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
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	\$14,915
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,569
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	Maximum Payout upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days roll into the \$15K maximum for Sick
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=Mark Marrone

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	