

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	777.0	789.0	788.0
Pupils On Roll Special Ed Full-Time	131.0	129.0	129.0
Pupils On Roll SUBTOTAL	908.0	918.0	917.0
Pupils in Private School Placements	2.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	5.0
Pupils Received		2.0	2.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,055,118	9,090,632	9,272,445
Total Tuition	10-1300	6,000	12,000	12,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	45,000	45,000
Interest Earned On Current Expense Emergency Res	10-1XXX	2,849	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	480
Interest Earned On Capital Reserve Funds	10-1XXX	1,394	1,200	720
Other Restricted Miscellaneous Revenues	10-1XXX	44,740	0	0
Subtotal - Revenues From Local Sources		9,110,101	9,148,832	9,330,645
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	12,735	14,004	14,004
Extraordinary Aid	10-3131	38,206	40,000	40,000
Categorical Special Education Aid	10-3132	592,343	597,038	597,038
Equalization Aid	10-3176	3,224,630	3,230,115	3,230,115
Categorical Security Aid	10-3177	24,856	28,076	28,076
Under Adequacy Aid	10-3180	0	11,295	11,295
Parcc Readiness Aid	10-3181	0	9,660	9,660
Per Pupil Growth Aid	10-3182	0	9,660	9,660
Professional Learning Community Aid	10-3183	0	8,830	8,830
Other State Aids	10-3XXX	37,007	0	0
Subtotal - Revenues From State Sources		3,929,777	3,948,678	3,948,678
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	15,371
Subtotal - Revenues From Federal Sources		0	0	15,371
Budgeted Fund Balance - Operating Budget	10-303	0	621,739	578,332
Withdrawal From Maint. Reserve	10-310	0	40,000	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Adjustment For Prior Year Encumbrances		0	2,242	0
Actual Revenues (Over)/Under Expenditures		-318,549	0	0
Total Operating Budget		12,721,329	13,761,491	13,873,026
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,499	10,500	0
Total Revenues From Local Sources	20-1XXX	5,499	10,500	0
Revenues from Federal Sources:				
Title I	20-4411-4416	183,247	266,445	199,834
Title II	20-4451-4455	22,784	20,619	15,464
Title III	20-4491-4494	16,672	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	236,416	225,947	169,460
Total Revenues From Federal Sources		459,119	513,011	384,758
Total Grants And Entitlements		464,618	523,511	384,758
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,081,660	572,882	613,468
Total Revenues From Local Sources		1,081,660	572,882	613,468
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	455,004	145,823	155,895
Total Local Repayment Of Debt		1,536,664	718,705	769,363
Total Repayment Of Debt		1,536,664	718,705	769,363
Total Revenues/Sources		14,722,611	15,003,707	15,027,147
Total Revenues/Sources Net of Transfers		14,722,611	15,003,707	15,027,147

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,601,670	4,772,799	4,908,014
Special Education - Instruction	11-2XX-100-XXX	1,664,360	1,798,452	1,913,601
Basic Skills/Remedial - Instruction	11-230-100-XXX	331,284	295,382	362,350
Bilingual Education - Instruction	11-240-100-XXX	51,166	54,109	56,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,357	22,291	21,991
School-Sponsored Athletics - Instruction	11-402-100-XXX	36,486	38,210	39,154
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	167,532	259,037	196,052
Undist. Expenditures - Health Services	11-000-213-XXX	85,578	118,714	107,848
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	198,121	227,053	232,647
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	3,230	15,000	15,000
Undist. Expenditures - Guidance	11-000-218-XXX	136,090	142,471	148,171
Undist. Expenditures - Child Study Teams	11-000-219-XXX	298,696	312,716	297,569
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	83,209	88,703	90,208
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	168,153	182,696	193,983
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,756	4,250	4,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	415,930	392,458	375,507
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	331,975	342,922	341,288
Undist. Expend. - Central Services	11-000-251-XXX	286,354	277,433	288,133
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	173,661	178,842	184,558
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,081,809	1,195,896	1,103,132
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	211,301	247,412	257,416
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,285,028	2,676,000	2,721,500
Undistributed Expenditures-Food Services	11-000-310-930	16,318	20,000	0
Total Undistributed Expenditures		5,946,741	6,681,603	6,557,262
Interest Earned On Maintenance Reserve	10-606	0	0	480
Total General Current Expense		12,651,064	13,662,846	13,858,852

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	70,265	97,445	0
Interest Deposit To Capital Reserve	10-604	0	1,200	720
Total Capital Outlay		70,265	98,645	720
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	13,454
General Fund Grand Total		12,721,329	13,761,491	13,873,026
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,499	10,500	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	183,247	266,445	199,834
Title II	20-XXX-XXX-XXX	22,784	20,619	15,464
Title III	20-XXX-XXX-XXX	16,672	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	236,416	225,947	169,460
Total Federal Projects	20-XXX-XXX-XXX	459,119	513,011	384,758
Total Special Revenue Funds		464,618	523,511	384,758
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,536,664	718,705	769,363
Total Debt Service Funds		1,536,664	718,705	769,363
Total Expenditures/Appropriations		14,722,611	15,003,707	15,027,147
Total Expenditures Net of Transfers		14,722,611	15,003,707	15,027,147

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	305,169	260,492	260,492	260,492
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	235,497	311,891	313,091	313,811
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	117,000	242,000	202,000	202,480
--Legal Reserve	961,545	1,200,071	578,332	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	3	3	3	3

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	\$13,425	\$13,487	\$14,478	\$14,347	\$14,634
Total Classroom Instruction	\$9,149	\$9,200	\$9,814	\$9,702	\$10,135
Classroom-Salaries and Benefits	\$8,863	\$8,784	\$9,374	\$9,267	\$9,702
Classroom-General Supplies and Textbooks	\$270	\$377	\$395	\$379	\$384
Classroom-Purchased Services	\$16	\$39	\$45	\$55	\$49
Total Support Services	\$1,432	\$1,334	\$1,517	\$1,497	\$1,491
Support Services-Salaries and Benefits	\$1,282	\$1,206	\$1,340	\$1,320	\$1,310
Total Administrative Costs	\$1,472	\$1,522	\$1,530	\$1,580	\$1,580
Administration Salaries and Benefits	\$1,137	\$1,136	\$1,201	\$1,207	\$1,225
Total Operations and Maintenance of Plant	\$1,295	\$1,337	\$1,510	\$1,463	\$1,344
Operations and Maintenance-Salaries and Benefits	\$662	\$674	\$682	\$683	\$607
Board Contribution to Food Services	\$0	\$18	\$22	\$22	\$0
Total Extracurricular Costs	\$77	\$76	\$84	\$83	\$84
Total Equipment Costs	\$10	\$78	\$84	\$106	\$0
Legal Costs	\$60	\$123	\$50	\$87	\$76
Employee Benefits as a percentage of salaries*	30.24%	26.97%	30.53%	30.29%	29.87%

*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	300	SREC Sales	20,000	Sale of 2 years SREC Accumulation
2	300	Use of Facilities Fees	5,000	Fees for Use of Gym

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Pest Control Services with regional group	0
Custodial and Maintenance Services	Lawn care equipment and services with the City of Northfield	0
Transportation Services, including Fuel	Transportation jointures with ACSSSD, MRHS, GEHRHS, for non-public and special education transportation	0
Transportation Services, including Fuel	Purchase of fuel from the City of Northfield	0
Purchasing	Member of ACES for gas and electric supply	0
Purchasing	Participate in consortium purchasing with various government entities	0
Technology Services	Participate in ERATE program	0
Insurance Coverages and Benefits	Member of ACCASBO JIF and Spell JIF	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,181,539
(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	0.9959
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,798,131
(E) Estimated Net Taxable Valuation (as of 10/01/16)	921,913,460
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0628

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,181,539
(H) Estimated Equalized Valuation (as of 10/01/16)	922,743,930
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9950
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,798,131
(K) Estimated Equalized Valuation (as of 10/01/16)	922,743,930
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0618

NAME=John Wilson

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	Technology Coordinator
Base Annual Salary Amount	\$80,000
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	12/12/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	10
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	\$900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,644
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$3,600
Contractual Post-Employment Benefit Description of Payout of Sick days	\$36 per day up to 100 days at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into 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=John Wilson

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=Linda Albright

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Business Administrator
Base Annual Salary Amount	\$105,233
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	5
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	\$1,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$313
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$80 per day limit \$8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into 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=Linda Albright

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=Pedro Bretones

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
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	07/01/16
End Date of Contract	06/30/19
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	5
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	\$6,525
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$300
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	519.22 per day up to \$15,000 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into 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=Pedro Bretones

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=Rollin Mease

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Manager
Base Annual Salary Amount	\$76,004
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	240
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	\$1,063
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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$80 per day up to 100 days at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into 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=Rollin Mease

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	