

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	190.0	200.0	205.0
Pupils On Roll Special Ed Full-Time	32.0	32.0	33.0
Pupils On Roll SUBTOTAL	222.0	232.0	238.0
Pupils in Private School Placements	2.0	1.0	0.0
Pupils Sent to Other Districts Regular	0.0	0.0	1.0
Pupils Sent to Other Districts Special Ed		1.0	1.0
Pupils Received	11.0	18.0	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	3,472,249	3,240,838	3,404,835
Total Tuition	10-1300	31,925	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	26,170	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	150	150
Interest Earned On Capital Reserve Funds	10-1XXX	76	150	150
Other Restricted Miscellaneous Revenues	10-1XXX	0	100	0
Subtotal - Revenues From Local Sources		3,530,420	3,261,238	3,425,135
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	139,769	139,769	139,769
Categorical Special Education Aid	10-3132	159,516	159,516	159,516
Equalization Aid	10-3176	763,643	763,643	763,643
Categorical Security Aid	10-3177	22,191	22,191	22,191
Adjustment Aid	10-3178	123,590	123,590	123,590
Parcc Readiness Aid	10-3181	0	2,420	2,420
Per Pupil Growth Aid	10-3182	0	2,420	2,420
Professional Learning Community Aid	10-3183	0	2,000	2,000
Other State Aids	10-3XXX	7,102	0	0
Subtotal - Revenues From State Sources		1,215,811	1,215,549	1,215,549
Budgeted Fund Balance - Operating Budget	10-303	0	366,419	215,048
Actual Revenues (Over)/Under Expenditures		-229,671	0	0
Total Operating Budget		4,516,560	4,843,206	4,855,732
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	0	2,500
Total Revenues From Local Sources	20-1XXX	0	0	2,500

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	9,768	0	28,981
Title II	20-4451-4455	4,893	4,375	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	78,060	66,352	65,664
Other	20-4XXX	25,180	20,375	0
Total Revenues From Federal Sources		117,901	91,102	94,645
Total Grants And Entitlements		117,901	91,102	97,145
Repayment of Debt:				
Transfers From Other Funds	40-5200	5,733	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	210,546	138,129
Total Revenues From Local Sources		0	210,546	138,129
Budgeted Fund Balance	40-303	0	0	149,000
Total Local Repayment Of Debt		5,733	210,546	287,129
Actual Revenues (Over)/Under Expenditures		-5,733	0	0
Total Repayment Of Debt		0	210,546	287,129
Total Revenues/Sources		4,634,461	5,144,854	5,240,006
Total Revenues/Sources Net of Transfers		4,634,461	5,144,854	5,240,006

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,634,593	1,395,370	1,438,007
Special Education - Instruction	11-2XX-100-XXX	313,432	525,980	523,798
Basic Skills/Remedial - Instruction	11-230-100-XXX	145,032	166,127	128,786
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,200	8,160	11,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	30,795	32,188
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	55,332	67,728	0
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	75,616	44,549	39,762
Undist. Expenditures - Health Services	11-000-213-XXX	69,384	67,560	74,316
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	76,234	95,756	93,983
Undist. Expenditures - Guidance	11-000-218-XXX	37,852	0	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	101,136	193,483	193,903
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	66,869	119,824	112,391
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	133,372	161,087	122,251
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,432	21,465	20,097
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	183,962	198,501	196,233
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	71,450	26,015	0
Undist. Expend. - Central Services	11-000-251-XXX	115,386	122,736	149,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	372,350	418,762	424,174
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	186,573	210,205	179,026
Personal Services - Employee Benefits	11-XXX-XXX-2XX	843,980	967,428	1,086,608
Undistributed Expenditures-Food Services	11-000-310-930	15,000	0	0
Total Undistributed Expenditures		2,420,928	2,715,099	2,692,344
Interest Earned On Maintenance Reserve	10-606	0	150	150
Total General Current Expense		4,515,185	4,841,681	4,826,273
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	0	0	27,934
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,375	1,375	1,375
Interest Deposit To Capital Reserve	10-604	0	150	150
Total Capital Outlay		1,375	1,525	29,459
General Fund Grand Total		4,516,560	4,843,206	4,855,732
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	0	2,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	9,768	0	28,981
Title II	20-XXX-XXX-XXX	4,893	4,375	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,060	66,352	65,664
Other	20-XXX-XXX-XXX	25,180	20,375	0
Total Federal Projects	20-XXX-XXX-XXX	117,901	91,102	94,645
Total Special Revenue Funds		117,901	91,102	97,145
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	210,546	287,129
Total Debt Service Funds		0	210,546	287,129
Total Expenditures/Appropriations		4,634,461	5,144,854	5,240,006
Total Expenditures Net of Transfers		4,634,461	5,144,854	5,240,006

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	252,436	535,634	252,262	250,000
--Repayment of Debt	0	5,733	149,000	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	65,660	65,736	65,886	66,036
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	26,800	101,800	101,950	102,100
--Legal Reserve	175,221	295,833	212,786	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	\$18,411	\$19,098	\$20,557	\$19,671	\$19,522
Total Classroom Instruction	\$12,084	\$11,919	\$12,430	\$11,894	\$11,945
Classroom-Salaries and Benefits	\$11,177	\$11,242	\$11,682	\$11,178	\$11,340
Classroom-General Supplies and Textbooks	\$832	\$556	\$448	\$429	\$399
Classroom-Purchased Services	\$75	\$121	\$300	\$287	\$207
Total Support Services	\$2,562	\$3,098	\$3,863	\$3,697	\$3,459
Support Services-Salaries and Benefits	\$1,632	\$2,280	\$2,804	\$2,683	\$2,635
Total Administrative Costs	\$1,858	\$2,043	\$1,978	\$1,893	\$1,893
Administration Salaries and Benefits	\$1,208	\$1,691	\$1,674	\$1,602	\$1,649
Total Operations and Maintenance of Plant	\$1,908	\$1,943	\$2,227	\$2,131	\$2,145
Operations and Maintenance-Salaries and Benefits	\$810	\$1,224	\$1,378	\$1,318	\$1,358
Board Contribution to Food Services	\$0	\$67	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$7	\$48	\$46	\$58
Total Equipment Costs	\$108	\$0	\$0	\$0	\$117
Legal Costs	\$151	\$28	\$66	\$63	\$25
Employee Benefits as a percentage of salaries*	30.97%	29.55%	32.85%	32.85%	36.40%

*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)
Transportation Services, including Fuel	Inter-Local Agreement - Northern Burlington Regional School District	0
Professional Staff Development	Regional Professional Development Services	0
Technology Services	Inter-Local Agreement - Northern Burlington Regional School District	0
Insurance Coverages and Benefits	Burlington County Joint Insurance Fund	0
Insurance Coverages and Benefits	State Educational Employees Health Benefits Program	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,404,835
(B) Estimated Net Taxable Valuation (as of 10/01/16)	384,666,595
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8851
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,542,964
(E) Estimated Net Taxable Valuation (as of 10/01/16)	384,666,595
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9210

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,404,835
(H) Estimated Equalized Valuation (as of 10/01/16)	419,578,570
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8115
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,542,964
(K) Estimated Equalized Valuation (as of 10/01/16)	419,578,570
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8444

NAME=Craig Vaughn

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	CST Director
Base Annual Salary Amount	\$125,000
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	06/30/18
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	\$9,700
Total Bonuses Amount	\$18,737
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	\$19,807
Contractual Post-Employment Benefit Description of Payout of Sick days	\$150 per day to a maximum of 100 days after a minimum of 15 years continuous service in the School District
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem payout up to a maximum of 10 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for unused personal days, no carryover or conversion to sick
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Craig Vaughn

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	