

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	601.0	576.0	563.0
Pupils On Roll Special Ed Full-Time	50.0	65.0	64.0
Pupils On Roll SUBTOTAL	651.0	641.0	627.0
Pupils in Private School Placements	1.0	1.0	1.0
Pupils Sent to Other Districts Regular	1.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	12.0	7.0	7.0
Pupils Received	2.0	4.0	4.0
Pupils in State Facilities	1.0		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	784,176	874,176	941,822
Total Tuition	10-1300	55,669	66,232	81,516
Unrestricted Miscellaneous Revenues	10-1XXX	131,740	50,000	50,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	5
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	5
Subtotal - Revenues From Local Sources		971,585	990,408	1,073,348
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	157,300	158,123	158,123
Extraordinary Aid	10-3131	28,390	0	0
Categorical Special Education Aid	10-3132	286,612	292,489	292,489
Equalization Aid	10-3176	5,088,222	5,131,539	5,131,539
Categorical Security Aid	10-3177	166,335	168,555	168,555
Adjustment Aid	10-3178	253,131	244,271	244,271
Under Adequacy Aid	10-3180	0	41,872	41,872
Parcc Readiness Aid	10-3181	0	4,940	4,940
Per Pupil Growth Aid	10-3182	0	4,940	4,940
Professional Learning Community Aid	10-3183	0	5,600	5,600
Host District Support Aid	10-3184	0	7,744	7,744
Other State Aids	10-3XXX	53,492	0	0
Subtotal - Revenues From State Sources		6,033,482	6,060,073	6,060,073
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	335	19,763	17,201
Subtotal - Revenues From Federal Sources		335	19,763	17,201
Budgeted Fund Balance - Operating Budget	10-303	0	0	364,768
Transfers From Other Funds	10-5200	0	0	10,299

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Financing Sources	10-5XXX	477	0	0
Adjustment For Prior Year Encumbrances		0	9,040	0
Actual Revenues (Over)/Under Expenditures		-63,551	0	0
Total Operating Budget		6,942,328	7,079,284	7,525,689
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	123,688	4,103
Preschool Education Aid	20-3218	1,641,644	1,438,066	1,450,253
Other Restricted Entitlements	20-32XX	1,224	0	0
Total Revenues From State Sources		1,642,868	1,561,754	1,454,356
Revenues from Federal Sources:				
Title I	20-4411-4416	304,989	400,260	340,221
Title II	20-4451-4455	61,645	62,237	52,901
I.D.E.A. Part B (Handicapped)	20-4420-4429	205,613	194,821	165,598
Other	20-4XXX	9,865	5,637	4,791
Total Revenues From Federal Sources		582,112	662,955	563,511
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	10,299
Total Grants And Entitlements		2,224,980	2,224,709	2,028,166
Repayment of Debt:				
Transfers From Other Funds	40-5200	119,856	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	475,379	423,250	505,227
Total Revenues From Local Sources		475,379	423,250	505,227
Budgeted Fund Balance	40-303	0	90,000	16,473
Total Local Repayment Of Debt		595,235	513,250	521,700

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		-83,829	0	0
Total Repayment Of Debt		511,406	513,250	521,700
Total Revenues/Sources		9,678,714	9,817,243	10,075,555
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	10,299
Total Revenues/Sources Net of Transfers		9,678,714	9,817,243	10,065,256

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,990,929	2,132,836	2,245,928
Special Education - Instruction	11-2XX-100-XXX	668,579	799,596	877,094
Basic Skills/Remedial - Instruction	11-230-100-XXX	18,971	7,663	8,355
Bilingual Education - Instruction	11-240-100-XXX	54,949	57,711	59,141
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	12,750	13,004	13,004
School-Sponsored Athletics - Instruction	11-402-100-XXX	4,256	13,000	13,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	623,880	281,404	230,512
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	45,442	31,176
Undist. Expenditures - Health Services	11-000-213-XXX	88,233	67,742	70,963
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	98,427	65,204	65,204
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	35,557	36,282	37,189
Undist. Expenditures - Guidance	11-000-218-XXX	64,449	58,988	45,183
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,720	29,250	185,583
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,260	3,300	19,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	6,566	7,250	7,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,474	1,325	1,325
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	274,270	287,030	305,789
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	156,795	149,754	111,527
Undist. Expend. - Central Services	11-000-251-XXX	170,470	187,661	198,670
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	52,520	65,000	47,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	553,285	611,862	653,519
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	462,568	489,630	532,919
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,120,936	1,392,456	1,487,226
Total Undistributed Expenditures		3,713,410	3,779,580	4,030,735
Interest Earned On Maintenance Reserve	10-606	0	0	5
Total General Current Expense		6,463,844	6,803,390	7,247,262

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,830	4,000	12,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	464,654	157,686	157,686
Interest Deposit To Capital Reserve	10-604	0	0	5
Total Capital Outlay		478,484	161,686	170,191
Transfer Of Funds To Charter Schools	10-000-100-56X	0	114,208	108,236
General Fund Grand Total		6,942,328	7,079,284	7,525,689
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	810,980	843,445	728,212
Support Services	20-218-200-XXX	825,664	715,309	733,443
Fac Acquisition And Constr. Services	20-218-400-XXX	5,000	3,000	3,000
Total Preschool Education Aid	20-218-XXX-XXX	1,641,644	1,561,754	1,464,655
Other State Projects:				
Other	20-XXX-XXX-XXX	1,224	0	0
Total Other State Projects		1,224	0	0
Total State Projects	20-XXX-XXX-XXX	1,642,868	1,561,754	1,464,655
Federal Projects:				
Title I	20-XXX-XXX-XXX	304,989	400,260	340,221
Title II	20-XXX-XXX-XXX	61,645	62,237	52,901
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	205,613	194,821	165,598
Other	20-XXX-XXX-XXX	9,865	5,637	4,791
Total Federal Projects	20-XXX-XXX-XXX	582,112	662,955	563,511
Total Special Revenue Funds		2,224,980	2,224,709	2,028,166
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	511,406	513,250	521,700
Total Debt Service Funds		511,406	513,250	521,700

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		9,678,714	9,817,243	10,075,555
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	0	10,299
Total Expenditures Net of Transfers		9,678,714	9,817,243	10,065,256

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	246,244	280,130	280,130	250,000
--Repayment of Debt	22,644	106,473	16,473	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	337,314	30,346	30,346	30,351
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	10,000	10,000	10,000	10,005
--Legal Reserve	0	334,638	334,638	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	\$11,182	\$10,598	\$11,386	\$12,103	\$12,652
Total Classroom Instruction	\$7,395	\$7,107	\$7,799	\$8,261	\$8,509
Classroom-Salaries and Benefits	\$7,115	\$6,891	\$7,484	\$7,925	\$8,269
Classroom-General Supplies and Textbooks	\$238	\$161	\$158	\$202	\$162
Classroom-Purchased Services	\$41	\$56	\$157	\$134	\$79
Total Support Services	\$1,339	\$1,373	\$1,258	\$1,370	\$1,638
Support Services-Salaries and Benefits	\$742	\$670	\$864	\$930	\$1,183
Total Administrative Costs	\$1,397	\$1,208	\$1,317	\$1,392	\$1,350
Administration Salaries and Benefits	\$1,017	\$865	\$1,055	\$1,101	\$1,079
Total Operations and Maintenance of Plant	\$975	\$870	\$952	\$1,016	\$1,084
Operations and Maintenance-Salaries and Benefits	\$146	\$135	\$140	\$148	\$153
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$70	\$34	\$53	\$56	\$56
Total Equipment Costs	\$11	\$28	\$11	\$11	\$25
Legal Costs	\$126	\$137	\$18	\$19	\$19
Employee Benefits as a percentage of salaries*	34.08%	34.09%	37.15%	36.87%	37.97%

*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.

Item	Line Number	Source	Amount	Explanation
1	892	Transfer from Capital projects fund	16,473	Fairfield Township Board of Education elects to transfer for a total of \$ 16,473 from the Capital Projects Fund to the Debt Service Fund for purposes of debt payment in the 2017-2018 School year and any deficiency in debt service 2016-2017 school year and the remaining balance for any additional capital project fund deficiency.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Pittsgrove Township School District	0
Transportation Services, including Fuel	Jointure for Pupil Transportation with Upper Deerfield Township School District for Contract Service between Home and school	0
Transportation Services, including Fuel	Vineland Public School District - Special Education and Homeless Transportation	0
Transportation Services, including Fuel	Upper Pittsgrove Township, Lawrence Township - School Choice Transportation	0
Purchasing	Middlesex Regional Education Services Commission	0
Purchasing	Cumberland County Purchasing Cooperative	0
Municipal/Public Works	Snow removal - Fairfield Township	0
Insurance Coverages and Benefits	Gloucester Cumberland Salem School District Joint Insurance Fund - Non-Medical Insurance	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	941,822
(B) Estimated Net Taxable Valuation (as of 01/04/17)	315,125,319
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.2989
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,447,049
(E) Estimated Net Taxable Valuation (as of 01/04/17)	315,125,319
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.4592

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	941,822
(H) Estimated Equalized Valuation (as of 10/01/16)	291,542,124
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3230
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,447,049
(K) Estimated Equalized Valuation (as of 10/01/16)	291,542,124
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.4963

NAME=Dr. Ja'Shanna Jones

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$84,480
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	145
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,250
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	\$11,193
Contractual Post-Employment Benefit Description of Payout of Sick days	12 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	3 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=Dr. Ja'Shanna Jones

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=Dr. James Ruffin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$98,000
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	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	145
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal 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=Dr. James Ruffin

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=Janecia Smith

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$92,365
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	145
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal 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=Janecia Smith

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	