

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	431.0	402.0	402.0
Pupils On Roll Special Ed Full-Time	63.0	80.0	81.0
Pupils On Roll SUBTOTAL	494.0	482.0	483.0
Pupils in Private School Placements	1.0		0.0
Pupils Sent to Other Districts Regular	0.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	6.0	2.0	1.0
Pupils Received	20.0	8.0	7.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,322,725	3,389,179	3,456,963
Total Tuition	10-1300	159,165	70,573	42,826
Unrestricted Miscellaneous Revenues	10-1XXX	123,623	55,358	60,741
Interest Earned On Maintenance Reserve	10-1XXX	0	0	250
Interest Earned On Capital Reserve Funds	10-1XXX	523	250	250
Subtotal - Revenues From Local Sources		3,606,036	3,515,360	3,561,030
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	146,233	146,745	146,745
Extraordinary Aid	10-3131	9,541	0	0
Categorical Special Education Aid	10-3132	270,723	274,695	274,695
Equalization Aid	10-3176	2,671,653	2,680,403	2,680,403
Categorical Security Aid	10-3177	72,234	72,462	72,462
Adjustment Aid	10-3178	239,245	235,680	235,680
Under Adequacy Aid	10-3180	0	4,710	4,710
Parcc Readiness Aid	10-3181	0	5,010	5,010
Per Pupil Growth Aid	10-3182	0	5,010	5,010
Professional Learning Community Aid	10-3183	0	4,760	4,760
Other State Aids	10-3XXX	16,558	13,120	0
Subtotal - Revenues From State Sources		3,426,187	3,442,595	3,429,475
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	26,689	0	13,175
Subtotal - Revenues From Federal Sources		26,689	0	13,175
Budgeted Fund Balance - Operating Budget	10-303	389,486	610,187	314,369
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	70,000	300,000	825,983
Withdrawal From Maint. Reserve	10-310	69,500	0	130,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Transfers From Other Funds	10-5200	52	0	0
Adjustment For Prior Year Encumbrances		0	24,549	0
Actual Revenues (Over)/Under Expenditures		-515,986	0	0
Total Operating Budget		7,071,964	7,892,691	8,274,032
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	898	0	0
Total Revenues From Local Sources	20-1XXX	898	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	98,602	103,665	80,559
Title II	20-4451-4455	11,079	22,951	11,939
I.D.E.A. Part B (Handicapped)	20-4420-4429	127,552	113,637	108,702
Other	20-4XXX	73,245	48,076	28,324
Total Revenues From Federal Sources		310,478	288,329	229,524
Total Grants And Entitlements		311,376	288,329	229,524
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	130,000	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	321,586	52,650	52,734
Local Tax Levy - Premerger Debt	40-1210	0	149,513	146,108
Total Revenues From Local Sources		321,586	202,163	198,842
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	109,876	111,180	112,310
Total Local Repayment Of Debt		431,462	443,343	311,152
Actual Revenues (Over)/Under Expenditures		1,097	0	0
Total Repayment Of Debt		432,559	443,343	311,152

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues/Sources		7,815,899	8,624,363	8,814,708
Total Revenues/Sources Net of Transfers		7,815,899	8,624,363	8,814,708

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,436,269	2,668,426	2,744,290
Special Education - Instruction	11-2XX-100-XXX	569,245	732,582	626,491
Basic Skills/Remedial - Instruction	11-230-100-XXX	8,453	33,643	49,684
Bilingual Education - Instruction	11-240-100-XXX	9,751	14,582	14,582
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,402	33,000	33,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	68,900	72,156	60,919
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	183,681	270,044	85,662
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,281	3,812	3,812
Undist. Expenditures - Health Services	11-000-213-XXX	84,045	85,332	88,075
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	123,046	148,490	139,485
Undist. Expenditures - Guidance	11-000-218-XXX	65,661	84,830	87,386
Undist. Expenditures - Child Study Teams	11-000-219-XXX	230,961	223,320	251,685
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	102,140	129,469	132,613
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	67,469	72,054	75,187
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	3,000	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	134,870	172,279	169,616
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	126,336	117,002	114,229
Undist. Expend. - Central Services	11-000-251-XXX	151,868	180,149	185,643
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	20,282	21,500	20,085
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	717,031	845,689	841,328
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	520,748	487,591	497,806
Personal Services - Employee Benefits	11-XXX-XXX-2XX	930,499	1,163,189	1,180,976
Total Undistributed Expenditures		3,460,918	4,007,750	3,873,588
Interest Earned On Maintenance Reserve	10-606	0	0	250
Increase In Maintenance Reserve	10-606	100,000	0	0
Total General Current Expense		6,678,938	7,562,139	7,402,804

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	5,269	0	5,269
Facilities Acquisition And Const. Serv.	12-000-400-XXX	17,182	17,182	17,182
Capital Reserve - Transfer To Capital Projects	12-000-400-931	70,000	300,000	825,983
Increase In Capital Reserve	10-604	300,052	0	0
Interest Deposit To Capital Reserve	10-604	523	250	250
Total Capital Outlay		393,026	317,432	848,684
Transfer Of Funds To Charter Schools	10-000-100-56X	0	13,120	22,544
General Fund Grand Total		7,071,964	7,892,691	8,274,032
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	898	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	98,602	103,665	80,559
Title II	20-XXX-XXX-XXX	11,079	22,951	11,939
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	127,552	113,637	108,702
Other	20-XXX-XXX-XXX	73,245	48,076	28,324
Total Federal Projects	20-XXX-XXX-XXX	310,478	288,329	229,524
Total Special Revenue Funds		311,376	288,329	229,524
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	432,559	443,343	311,152
Total Debt Service Funds		432,559	443,343	311,152
Total Expenditures/Appropriations		7,815,899	8,624,363	8,814,708
Total Expenditures Net of Transfers		7,815,899	8,624,363	8,814,708

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	286,915	570,030	369,117	250,000
--Repayment of Debt	0	-1,097	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	702,906	933,481	825,983	250
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	391,587	422,087	422,087	292,337
--Legal Reserve	962,758	796,778	195,252	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	\$11,948	\$11,889	\$13,875	\$14,176	\$14,177
Total Classroom Instruction	\$7,818	\$7,648	\$9,010	\$9,136	\$9,065
Classroom-Salaries and Benefits	\$7,474	\$7,298	\$8,452	\$8,646	\$8,531
Classroom-General Supplies and Textbooks	\$310	\$284	\$502	\$432	\$473
Classroom-Purchased Services	\$34	\$66	\$56	\$57	\$61
Total Support Services	\$1,561	\$1,646	\$1,830	\$1,905	\$1,986
Support Services-Salaries and Benefits	\$1,353	\$1,463	\$1,568	\$1,641	\$1,745
Total Administrative Costs	\$1,080	\$1,020	\$1,158	\$1,200	\$1,200
Administration Salaries and Benefits	\$790	\$749	\$828	\$854	\$865
Total Operations and Maintenance of Plant	\$1,435	\$1,512	\$1,791	\$1,848	\$1,839
Operations and Maintenance-Salaries and Benefits	\$302	\$321	\$408	\$413	\$425
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$53	\$63	\$86	\$87	\$87
Total Equipment Costs	\$0	\$11	\$0	\$0	\$11
Legal Costs	\$51	\$39	\$51	\$51	\$52
Employee Benefits as a percentage of salaries*	25.27%	23.51%	26.68%	26.29%	26.69%

*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	140	parent paid tuition students	42,826	tuition from nonresident students
1	300	investment income	3,109	bank interest
1	825	reap	28,324	reap funds
2	300	sreecs	57,632	sreecs from solar

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Social Worker/Psychologist	Shared CST services with Downe Township Board of Education	0
Social Worker/Psychologist	Shared CST Director services with Fairfield Township Board of Education	0
Recycling	Participate with the Cumberland County Improvement Authority	0
Staffing - Other	Shared Spanish Teacher services with Stow Creek Township Board of Education	0
Staffing - Other	Shared Music Teacher services with Downe Township Board of Education	0
Transportation Services, including Fuel	Participate in the Cumberland county Educational Cooperative for Special Education Transportation	0
Transportation Services, including Fuel	Participate in the Upper Deerfield Jointure for Pupil Transportation for Regular Education Transportation	0

HOPEWELL TWP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,160,445
(B) Estimated Net Taxable Valuation (as of 10/01/16)	246,422,975
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2825
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,354,764
(E) Estimated Net Taxable Valuation (as of 10/01/16)	246,422,975
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3614

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,160,445
(H) Estimated Equalized Valuation (as of 10/01/16)	324,435,541
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9741
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,354,764
(K) Estimated Equalized Valuation (as of 10/01/16)	324,435,541
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0340

SHILOH BORO	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	296,518
(B) Estimated Net Taxable Valuation (as of 10/01/16)	32,989,468
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8988
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	301,041
(E) Estimated Net Taxable Valuation (as of 10/01/16)	32,989,468

(F) Estimated 17-18 Total School Tax Rate= $(D)/(E) \times 100$	0.9125

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	296,518
(H) Estimated Equalized Valuation (as of 10/01/16)	30,592,565
(I) Estimated 17-18 Equalized General Fund School Tax Rate= $(G)/(H) \times 100$	0.9692
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	301,041
(K) Estimated Equalized Valuation (as of 10/01/16)	30,592,565
(L) Estimated 17-18 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.9840

NAME=Jaime Cifuentes

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
Base Annual Salary Amount	\$118,698
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	11
Shared District	1120
Job Title Other District	Psychologist
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	25
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	\$6,500
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	\$2,577
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	sick day payout upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
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=Jaime Cifuentes

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=John Ogbin

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$86,264
Full-Time Equivalent (FTE)	0.5
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,000
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	\$96
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
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 Ogbin

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=Meghan Price

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$118,855
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	25
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	\$4,500
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	\$2,589
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	sick day payout upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
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=Meghan Price

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=Stephanie Kuntz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$102,480
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	25
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	\$7,000
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	\$1,336
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	sick day payout upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
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=Stephanie Kuntz

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	