

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	436.0	431.0	424.0
Pupils On Roll Special Ed Full-Time	65.0	63.0	64.0
Pupils On Roll SUBTOTAL	501.0	494.0	488.0
Pupils in Private School Placements		1.0	1.0
Pupils Sent to Contracted Preschool	1.0		0.0
Pupils Sent to Other Districts Special Ed	5.0	6.0	4.0
Pupils Received	19.0	20.0	12.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,274,440	3,322,725	3,389,179
Total Tuition	10-1300	155,818	74,958	70,573
Unrestricted Miscellaneous Revenues	10-1XXX	70,256	54,958	55,358
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	250
Subtotal - Revenues From Local Sources		3,500,514	3,452,641	3,515,360
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	146,233	146,233	146,745
Categorical Special Education Aid	10-3132	270,723	270,723	274,695
Equalization Aid	10-3176	2,671,653	2,671,653	2,680,403
Categorical Security Aid	10-3177	72,234	72,234	72,462
Adjustment Aid	10-3178	239,245	239,245	235,680
Under Adequacy Aid	10-3180		0	4,710
Parcc Readiness Aid	10-3181		0	5,010
Per Pupil Growth Aid	10-3182		0	5,010
Professional Learning Community Aid	10-3183		0	4,760
Other State Aids	10-3XXX	17,169	14,730	0
Subtotal - Revenues From State Sources		3,417,257	3,414,818	3,429,475
Revenues from Federal Sources:				
ARRA/SEMI Revenue	10-4210	68,435	0	0
Subtotal - Revenues From Federal Sources		68,435	0	0
Budgeted Fund Balance - Operating Budget	10-303	303,082	389,486	610,187
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	70,000	300,000
Withdrawal From Maint. Reserve	10-310	100,000	69,500	0
Adjustment For Prior Year Encumbrances		0	15,184	0
Actual Revenues (Over)/Under Expenditures		-621,565	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Operating Budget		6,767,723	7,411,629	7,855,022
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,297	0	0
Total Revenues From Local Sources	20-1XXX	3,297	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	80,208	106,072	80,529
Title II	20-4451-4455	10,393	24,100	11,939
I.D.E.A. Part B (Handicapped)	20-4420-4429	113,264	127,552	108,702
Other	20-4XXX	26,541	69,720	28,324
Total Revenues From Federal Sources		230,406	327,444	229,494
Total Grants And Entitlements		233,703	327,444	229,494
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	130,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	43,044	52,650
Local Tax Levy - Premerger Debt	40-1210	279,699	278,542	149,513
Total Revenues From Local Sources		279,699	321,586	202,163
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	108,051	109,876	111,180
Total Local Repayment Of Debt		387,750	431,462	443,343
Total Repayment Of Debt		387,750	431,462	443,343
Total Revenues/Sources		7,389,176	8,170,535	8,527,859
Total Revenues/Sources Net of Transfers		7,389,176	8,170,535	8,527,859

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,392,986	2,669,927	2,704,289
Special Education - Instruction	11-2XX-100-XXX	599,105	621,842	696,359
Basic Skills/Remedial - Instruction	11-230-100-XXX	28,020	40,508	33,643
Bilingual Education - Instruction	11-240-100-XXX	10,062	13,999	14,582
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	20,714	33,000	33,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	62,312	71,215	72,156
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	60,647	225,060	279,918
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,277	3,782	3,812
Undist. Expenditures - Health Services	11-000-213-XXX	78,385	85,827	85,332
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	110,843	144,681	148,490
Undist. Expenditures - Guidance	11-000-218-XXX	64,172	79,875	85,502
Undist. Expenditures - Child Study Teams	11-000-219-XXX	198,702	227,707	223,320
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	112,449	117,405	129,469
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	64,437	69,873	51,388
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	3,000	3,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	149,983	168,763	168,428
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	127,610	136,891	112,002
Undist. Expend. - Central Services	11-000-251-XXX	155,033	174,139	179,149
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	18,720	22,500	19,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	673,199	774,493	830,350
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	425,661	451,740	487,591
Personal Services - Employee Benefits	11-XXX-XXX-2XX	986,011	1,152,836	1,163,190
Total Undistributed Expenditures		3,228,129	3,838,572	3,970,441
Increase In Maintenance Reserve	10-606	100,000	0	0
Total General Current Expense		6,441,328	7,289,063	7,524,470

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	35,384	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	25,591	17,182	17,182
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	70,000	300,000
Increase In Capital Reserve	10-604	300,000	0	0
Interest Deposit To Capital Reserve	10-604	804	0	250
Total Capital Outlay		326,395	122,566	317,432
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	13,120
General Fund Grand Total		6,767,723	7,411,629	7,855,022
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,297	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	80,208	106,072	80,529
Title II	20-XXX-XXX-XXX	10,393	24,100	11,939
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	113,264	127,552	108,702
Other	20-XXX-XXX-XXX	26,541	69,720	28,324
Total Federal Projects	20-XXX-XXX-XXX	230,406	327,444	229,494
Total Special Revenue Funds		233,703	327,444	229,494
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	387,750	431,462	443,343
Total Debt Service Funds		387,750	431,462	443,343
Total Expenditures/Appropriations		7,389,176	8,170,535	8,527,859
Total Expenditures Net of Transfers		7,389,176	8,170,535	8,527,859

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	439,882	286,915	258,661	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	402,102	702,906	632,906	333,156
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	391,587	391,587	322,087	322,087
--Legal Reserve	502,686	962,758	601,526	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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,583	\$11,948	\$13,341	\$13,412	\$13,875
Total Classroom Instruction	\$7,542	\$7,818	\$8,713	\$8,671	\$9,010
Classroom-Salaries and Benefits	\$6,968	\$7,474	\$8,210	\$8,236	\$8,452
Classroom-General Supplies and Textbooks	\$513	\$310	\$448	\$369	\$502
Classroom-Purchased Services	\$60	\$34	\$55	\$66	\$56
Total Support Services	\$1,458	\$1,561	\$1,786	\$1,811	\$1,830
Support Services-Salaries and Benefits	\$1,243	\$1,353	\$1,530	\$1,545	\$1,568
Total Administrative Costs	\$983	\$1,080	\$1,143	\$1,201	\$1,158
Administration Salaries and Benefits	\$718	\$790	\$824	\$864	\$828
Total Operations and Maintenance of Plant	\$1,381	\$1,435	\$1,614	\$1,644	\$1,791
Operations and Maintenance-Salaries and Benefits	\$314	\$302	\$345	\$345	\$408
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$219	\$53	\$85	\$85	\$86
Total Equipment Costs	\$41	\$0	\$72	\$72	\$0
Legal Costs	\$33	\$51	\$41	\$51	\$51
Employee Benefits as a percentage of salaries*	27.08%	25.27%	27.01%	26.77%	26.68%

*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 2015-16 revised appropriations and the 2016-17 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	140	parent paid tuition	70,573	nonresident students
1	300	SRECs	46,483	solar
2	300	Investment Income	8,625	bank account interest

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services with Downe Township BOE	0
Social Worker/Psychologist	Share CST services with Downe Township BOE	0
Recycling	Participate with the Cumberland County Improvement Authority	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 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,072,104
(B) Estimated Net Taxable Valuation (as of 01/01/16)	246,422,975
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2467
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,269,341
(E) Estimated Net Taxable Valuation (as of 01/01/16)	246,422,975
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3267

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,072,104
(H) Estimated Equalized Valuation (as of 10/01/15)	307,912,111
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9977
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,269,341
(K) Estimated Equalized Valuation (as of 10/01/15)	307,912,111
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.0618

SHILOH BORO	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	317,075
(B) Estimated Net Taxable Valuation (as of 01/01/16)	32,989,468
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.9611
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	322,001
(E) Estimated Net Taxable Valuation (as of 01/01/16)	32,989,468

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.9761

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	317,075
(H) Estimated Equalized Valuation (as of 10/01/15)	28,234,277
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1230
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	322,001
(K) Estimated Equalized Valuation (as of 10/01/15)	28,234,277
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1405

NAME=Jaime Cifuentes

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
Base Annual Salary Amount	\$116,371
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	07/01/15
End Date of Contract	06/30/16
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	\$243
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	\$83,752
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	07/01/15
End Date of Contract	06/30/16
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	\$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	\$0
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	\$116,524
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	04/01/13
End Date of Contract	06/30/16
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	\$254
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	\$128,061
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	11
Shared District	1120
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	\$1,068
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	