

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	166.0	146.0	158.0
Pupils On Roll Special Ed Full-Time	22.0	26.0	25.0
Pupils On Roll SUBTOTAL	188.0	172.0	183.0
Pupils in Private School Placements	2.0	1.0	0.0
Pupils Sent to Other Districts Regular	56.5	51.0	41.0
Pupils Sent to Other Districts Special Ed	13.0	11.0	7.0
Pupils Received	2.0		0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,067,443	2,115,425	2,155,618
Total Tuition	10-1300	59,936	0	0
Transportation Fees From Other LEAs	10-1420-1440	91,955	34,200	34,200
Unrestricted Miscellaneous Revenues	10-1XXX	10,015	10,000	10,010
Subtotal - Revenues From Local Sources		2,229,349	2,159,625	2,199,828
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	157,135	157,135	157,135
Extraordinary Aid	10-3131	1,998	0	0
Categorical Special Education Aid	10-3132	165,399	165,399	165,399
Equalization Aid	10-3176	1,748,871	1,748,871	1,748,871
Categorical Security Aid	10-3177	51,597	51,597	51,597
Adjustment Aid	10-3178	243,618	241,451	243,618
PARCC Readiness Aid	10-3181		0	2,460
Per Pupil Growth Aid	10-3182		0	2,460
Professional Learning Community Aid	10-3183		0	2,080
Other State Aids	10-3XXX	7,008	7,087	0
Subtotal - Revenues From State Sources		2,375,626	2,371,540	2,373,620
Budgeted Fund Balance - Operating Budget	10-303	0	55,454	89,132
Adjustment For Prior Year Encumbrances		0	56,245	0
Actual Revenues (Over)/Under Expenditures		-100,372	0	0
Total Operating Budget		4,504,603	4,642,864	4,662,580
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	68,265	68,265	63,714

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From State Sources		68,265	68,265	63,714
Revenues from Federal Sources:				
Title I	20-4411-4416	56,750	58,593	49,804
Title II	20-4451-4455	10,914	10,862	9,233
Title Vi	20-4417-4418	15,529	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	72,537	69,939	59,448
Other	20-4XXX	0	12,809	12,809
Total Revenues From Federal Sources		155,730	152,203	131,294
Transfers From Operating Budget-Prek	20-5200	37,113	40,765	44,360
Total Grants And Entitlements		261,108	261,233	239,368
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	52,789	80,871	75,839
Total Revenues From Local Sources		52,789	80,871	75,839
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	75,343	42,750
Total Local Repayment Of Debt		52,789	156,214	118,589
Total Repayment Of Debt		52,789	156,214	118,589
Total Revenues/Sources		4,818,500	5,060,311	5,020,537
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	37,113	40,765	44,360
Total Revenues/Sources Net of Transfers		4,781,387	5,019,546	4,976,177

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	927,446	948,902	919,862
Special Education - Instruction	11-2XX-100-XXX	161,469	156,990	158,782
Basic Skills/Remedial - Instruction	11-230-100-XXX	14,917	68,417	38,530
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,476	6,980	7,820
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,413,441	1,327,623	1,475,347
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,890	19,533	19,882
Undist. Expenditures - Health Services	11-000-213-XXX	63,230	67,778	68,848
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	46,173	48,021	48,641
Undist. Expenditures - Child Study Teams	11-000-219-XXX	86,975	90,397	90,858
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	73,055	75,760	76,822
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	10,585	8,986	9,200
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	325	1,000	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	100,105	115,971	91,122
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	101,843	121,752	112,884
Undist. Expend. - Central Services	11-000-251-XXX	100,747	110,151	100,119
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	2,706	3,500	3,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	321,358	311,377	314,550
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	285,803	324,666	333,901
Personal Services - Employee Benefits	11-XXX-XXX-2XX	638,297	696,141	708,987
Total Undistributed Expenditures		3,262,533	3,322,656	3,455,661
Total General Current Expense		4,371,841	4,503,945	4,580,655
Capital Expenditures:				
Equipment	12-XXX-XXX-730	30,057	5,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,012	32,012	2,012
Total Capital Outlay		32,069	37,012	2,012

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Transfer Of Funds To Charter Schools	10-000-100-56X	100,693	101,907	79,913
General Fund Grand Total		4,504,603	4,642,864	4,662,580
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	79,962	79,899	76,558
Support Services	20-218-200-XXX	25,416	29,131	31,516
Total Preschool Education Aid	20-218-XXX-XXX	105,378	109,030	108,074
Total State Projects	20-XXX-XXX-XXX	105,378	109,030	108,074
Federal Projects:				
Title I	20-XXX-XXX-XXX	56,750	58,593	49,804
Title II	20-XXX-XXX-XXX	10,914	10,862	9,233
Title Vi	20-XXX-XXX-XXX	15,529	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	72,537	69,939	59,448
Other	20-XXX-XXX-XXX	0	12,809	12,809
Total Federal Projects	20-XXX-XXX-XXX	155,730	152,203	131,294
Total Special Revenue Funds		261,108	261,233	239,368
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	52,789	156,214	118,589
Total Debt Service Funds		52,789	156,214	118,589
Total Expenditures/Appropriations		4,818,500	5,060,311	5,020,537
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	37,113	40,765	44,360
Total Expenditures Net of Transfers		4,781,387	5,019,546	4,976,177

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	253,211	254,076	254,076	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	31,189	151,267	151,267	151,267
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	5,000	5,000	5,000	5,000
--Legal Reserve	194,425	140,510	85,056	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	2	2	2	2

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	\$14,896	\$15,039	\$14,886	\$17,037	\$15,729
Total Classroom Instruction	\$9,334	\$8,529	\$8,802	\$10,081	\$9,373
Classroom-Salaries and Benefits	\$9,145	\$8,236	\$8,453	\$9,685	\$8,949
Classroom-General Supplies and Textbooks	\$128	\$170	\$235	\$264	\$277
Classroom-Purchased Services	\$62	\$123	\$114	\$131	\$147
Total Support Services	\$1,884	\$2,192	\$2,328	\$2,654	\$2,433
Support Services-Salaries and Benefits	\$1,791	\$2,044	\$2,181	\$2,469	\$2,255
Total Administrative Costs	\$1,843	\$2,138	\$1,934	\$2,277	\$1,981
Administration Salaries and Benefits	\$1,498	\$1,701	\$1,538	\$1,837	\$1,589
Total Operations and Maintenance of Plant	\$1,753	\$2,025	\$1,779	\$1,979	\$1,892
Operations and Maintenance-Salaries and Benefits	\$823	\$964	\$769	\$855	\$830
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$40	\$41	\$38	\$42	\$44
Total Equipment Costs	\$114	\$165	\$27	\$30	\$0
Legal Costs	\$43	\$42	\$41	\$46	\$43
Employee Benefits as a percentage of salaries*	36.54%	37.30%	40.53%	38.88%	41.58%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Buena Regional BoE - Transportation Jointure	0
Transportation Services, including Fuel	Atlantic County Special Services - Transportation Jointure	0
Purchasing	Educational Data Services - Member	0
Municipal/Public Works	Township of Weymouth - Snow Plowing	0
Technology Services	Lower Cape May Regional BoE - Website	0
Insurance Coverages and Benefits	Atlantic and Cape May Counties Association of School Business Officials	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,155,618
(B) Estimated Net Taxable Valuation (as of 10/01/15)	161,497,342
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.3348
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,231,457
(E) Estimated Net Taxable Valuation (as of 10/01/15)	161,497,342
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3817

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,155,618
(H) Estimated Equalized Valuation (as of 10/01/15)	177,676,512
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2132
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,231,457
(K) Estimated Equalized Valuation (as of 10/01/15)	177,676,512
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2559

NAME=Brian London

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$109,723
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	01/01/14
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	\$3,950
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$965
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$13,504
Contractual Post-Employment Benefit Description of Payout of Sick days	$\$109,723 \times 1/260 \times 12$
Contractual Post-Employment Benefit Description of Payout of Vacation days	$\$109,723 \times 1/260 \times 20$
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
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=Brian London

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=Joy Nixon

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	na
Base Annual Salary Amount	\$75,190
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	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	\$3,570
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	\$7,808
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75,190 X 1/260 X 12
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$75,190 X 1/260 X 15
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
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=Joy Nixon

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	