

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	158.0	153.0	152.0
Pupils On Roll Special Ed Full-Time	16.0	21.0	24.0
Pupils On Roll SUBTOTAL	174.0	174.0	176.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	30.0	26.0	19.0
Pupils Sent to Other Districts Special Ed	8.0	6.0	10.0
Pupils Received	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	2,249,791	2,249,791	2,354,957
Total Tuition	10-1300	3,289	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	29,605	1,100	10,000
Interest Earned On Current Expense Emergency Res	10-1XXX	50	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	10
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	35
Subtotal - Revenues From Local Sources		2,282,735	2,250,941	2,365,002
Revenues from State Sources:				
School Choice Aid	10-3116	247,240	256,070	273,730
Categorical Transportation Aid	10-3121	45,514	45,514	45,514
Categorical Special Education Aid	10-3132	167,247	167,247	167,247
Equalization Aid	10-3176	1,604,758	1,604,758	1,604,758
Categorical Security Aid	10-3177	36,675	36,675	36,675
Adjustment Aid	10-3178	19,046	19,046	19,046
Parcc Readiness Aid	10-3181	0	2,340	2,340
Per Pupil Growth Aid	10-3182	0	2,340	2,340
Professional Learning Community Aid	10-3183	0	1,980	1,980
Other State Aids	10-3XXX	5,376	0	0
Subtotal - Revenues From State Sources		2,125,856	2,135,970	2,153,630
Budgeted Fund Balance - Operating Budget	10-303	0	194,610	14,339
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	0	191,054
Adjustment For Prior Year Encumbrances		0	170,057	0
Actual Revenues (Over)/Under Expenditures		-684,302	0	0
Total Operating Budget		3,724,289	4,751,578	4,724,025
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	24,316	54,042	42,400
Title II	20-4451-4455	4,493	10,457	8,300
Title Vi	20-4417-4418	13,717	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	60,172	60,602	48,480
Other	20-4XXX	0	13,682	0
Total Revenues From Federal Sources		102,698	138,783	99,180
Total Grants And Entitlements		102,698	138,783	99,180
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	57,471	0
Transfers From Capital Reserve	40-5210	0	0	191,054
Revenues from Local Sources:				
Local Tax Levy	40-1210	123,858	119,348	19,348
Total Revenues From Local Sources		123,858	119,348	19,348
Total Local Repayment Of Debt		123,858	176,819	210,402
Total Repayment Of Debt		123,858	176,819	210,402
Total Revenues/Sources		3,950,845	5,067,180	5,033,607
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	0	191,054
Total Revenues/Sources Net of Transfers		3,950,845	5,067,180	4,842,553

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,088,430	1,149,564	1,184,135
Special Education - Instruction	11-2XX-100-XXX	113,103	199,418	93,053
Basic Skills/Remedial - Instruction	11-230-100-XXX	60,702	85,511	76,222
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,089	6,720	9,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	5,697	10,803	13,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	627,910	1,125,503	1,065,357
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,695	20,780	21,039
Undist. Expenditures - Health Services	11-000-213-XXX	50,989	63,793	62,957
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	51,888	83,827	74,252
Undist. Expenditures - Guidance	11-000-218-XXX	22,580	43,243	43,877
Undist. Expenditures - Child Study Teams	11-000-219-XXX	101,661	120,160	121,074
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	6,269	0	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	7,886	19,945	9,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,868	7,697	8,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	98,265	89,772	84,095
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	101,088	106,340	97,652
Undist. Expend. - Central Services	11-000-251-XXX	121,603	110,620	86,735
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	377,311	447,906	448,920
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	267,686	336,801	360,901
Personal Services - Employee Benefits	11-XXX-XXX-2XX	548,960	601,411	616,795
Undistributed Expenditures-Food Services	11-000-310-930	6,000	6,000	0
Total Undistributed Expenditures		2,415,659	3,183,798	3,101,454
Interest Earned On Maintenance Reserve	10-606	0	0	10
Total General Current Expense		3,692,680	4,635,814	4,477,474
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	14,871	85,129	14,871
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	191,054
Interest Deposit To Capital Reserve	10-604	0	50	35
Total Capital Outlay		14,871	85,179	205,960
Transfer Of Funds To Charter Schools	10-000-100-56X	16,738	30,585	40,591
General Fund Grand Total		3,724,289	4,751,578	4,724,025
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,316	54,042	42,400
Title II	20-XXX-XXX-XXX	4,493	10,457	8,300
Title Vi	20-XXX-XXX-XXX	13,717	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	60,172	60,602	48,480
Other	20-XXX-XXX-XXX	0	13,682	0
Total Federal Projects	20-XXX-XXX-XXX	102,698	138,783	99,180
Total Special Revenue Funds		102,698	138,783	99,180
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	123,858	176,819	210,402
Total Debt Service Funds		123,858	176,819	210,402
Total Expenditures/Appropriations		3,950,845	5,067,180	5,033,607
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	191,054
Total Expenditures Net of Transfers		3,950,845	5,067,180	4,842,553

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	251,869	371,416	250,706	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	206,565	606,565	606,615	415,596
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	85,000	85,000	85,000	85,010
--Legal Reserve	73,900	87,533	13,633	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	\$16,456	\$16,447	\$16,498	\$18,451	\$17,435
Total Classroom Instruction	\$9,431	\$9,471	\$9,381	\$10,567	\$9,959
Classroom-Salaries and Benefits	\$8,910	\$8,920	\$8,842	\$9,733	\$9,150
Classroom-General Supplies and Textbooks	\$458	\$477	\$438	\$729	\$702
Classroom-Purchased Services	\$63	\$74	\$100	\$104	\$107
Total Support Services	\$2,031	\$1,973	\$2,380	\$2,590	\$2,466
Support Services-Salaries and Benefits	\$1,801	\$1,757	\$2,074	\$2,185	\$2,127
Total Administrative Costs	\$2,272	\$2,304	\$1,917	\$2,186	\$1,908
Administration Salaries and Benefits	\$1,680	\$1,814	\$1,640	\$1,760	\$1,536
Total Operations and Maintenance of Plant	\$2,568	\$2,504	\$2,616	\$2,897	\$2,888
Operations and Maintenance-Salaries and Benefits	\$1,079	\$1,243	\$1,229	\$1,279	\$1,327
Board Contribution to Food Services	\$15	\$35	\$34	\$35	\$0
Total Extracurricular Costs	\$96	\$102	\$124	\$129	\$157
Total Equipment Costs	\$265	\$0	\$0	\$0	\$0
Legal Costs	\$175	\$124	\$52	\$54	\$53
Employee Benefits as a percentage of salaries*	26.82%	29.83%	29.72%	29.67%	32.13%

*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)
Special Education Services	ACSSSD - OT/PT services and testing when needed	0
Others	Newspaper ads with other districts in county	0
Others	Aces for Electric	0
Transportation Services, including Fuel	Student transportation jointures with Buena Regional and Weymouth using tiering to save money	0
Municipal/Public Works	Trash pick up with Estell Manor	0
Municipal/Public Works	Snow removal with Estell Manor	0
Insurance Coverages and Benefits	Atlantic Cape May Joint Insurance Fund for	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,354,957
(B) Estimated Net Taxable Valuation (as of 02/22/17)	154,318,605
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.5260
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,374,305
(E) Estimated Net Taxable Valuation (as of 02/22/17)	154,318,605
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.5386

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,354,957
(H) Estimated Equalized Valuation (as of 10/01/16)	160,421,553
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4680
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,374,305
(K) Estimated Equalized Valuation (as of 10/01/16)	160,421,553
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4800

NAME=Robert Garguilo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$117,000
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	0
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Robert Garguilo

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	Per Diem Rate
Additional Comment 2	
Additional Comment 3	

NAME=Rose Millar

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$85,884
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	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	\$1,125
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	\$19,955
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract-upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract-Separation or Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Rose Millar

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	