

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	124.0	117.0	124.0
Pupils On Roll Special Ed Full-Time	27.0	24.0	22.0
Pupils On Roll SUBTOTAL	151.0	141.0	146.0
Pupils in Private School Placements	1.0		0.0
Pupils Sent to Other Districts Special Ed	2.0	4.0	4.0
Pupils Received	6.0	7.0	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	1,863,858	1,901,135	2,110,012
Total Tuition	10-1300	14,500	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	4,936	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	167	177
Subtotal - Revenues From Local Sources		1,883,294	1,901,302	2,110,189
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	59,476	59,476	59,476
Extraordinary Aid	10-3131	1,757	0	0
Categorical Special Education Aid	10-3132	73,426	73,426	73,426
Equalization Aid	10-3176	447,437	447,437	447,437
Categorical Security Aid	10-3177	18,682	18,682	18,682
Adjustment Aid	10-3178	58,181	62,721	62,721
Parcc Readiness Aid	10-3181	0	1,220	1,220
Per Pupil Growth Aid	10-3182	0	1,220	1,220
Professional Learning Community Aid	10-3183	0	1,330	1,330
Other State Aids	10-3XXX	8,560	0	0
Subtotal - Revenues From State Sources		667,519	665,512	665,512
Budgeted Fund Balance - Operating Budget	10-303	0	204,291	58,447
Transfers From Other Funds	10-5200	0	0	20,000
Actual Revenues (Over)/Under Expenditures		-24,660	0	0
Total Operating Budget		2,526,153	2,771,105	2,854,148
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,125	0	0
Total Revenues From Local Sources	20-1XXX	4,125	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	35,430	35,430	33,068
Total Revenues From State Sources		35,430	35,430	33,068
Revenues from Federal Sources:				
Title I	20-4411-4416	27,170	27,159	23,085
Title II	20-4451-4455	6,123	5,949	5,057
I.D.E.A. Part B (Handicapped)	20-4420-4429	46,147	47,846	40,669
Other	20-4XXX	16,045	16,945	0
Total Revenues From Federal Sources		95,485	97,899	68,811
Total Grants And Entitlements		135,040	133,329	101,879
Repayment of Debt:				
Other Financing Sources	40-5xxx	584	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	104,771	244,904	268,532
Total Revenues From Local Sources		104,771	244,904	268,532
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	53,975	54,043	150,796
Budgeted Fund Balance	40-303	0	3	584
Total Local Repayment Of Debt		159,330	298,950	419,912
Actual Revenues (Over)/Under Expenditures		-580	0	0
Total Repayment Of Debt		158,750	298,950	419,912
Total Revenues/Sources		2,819,943	3,203,384	3,375,939
Total Revenues/Sources Net of Transfers		2,819,943	3,203,384	3,375,939

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	782,949	827,951	855,431
Special Education - Instruction	11-2XX-100-XXX	208,249	233,127	233,508
Basic Skills/Remedial - Instruction	11-230-100-XXX	171,040	174,502	183,745
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,750	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	116,245	153,774	173,255
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	92,233	95,038	97,407
Undist. Expenditures - Health Services	11-000-213-XXX	69,783	70,240	71,500
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	34,497	35,250	20,550
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	16,580	19,000	15,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	36,904	44,329	42,329
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,920	1,000	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	595	600	600
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,823	5,400	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	143,647	141,109	134,658
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	2,511	2,762	2,511
Undist. Expend. - Central Services	11-000-251-XXX	75,614	79,464	74,557
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	155,309	173,202	176,940
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	146,917	148,285	155,640
Personal Services - Employee Benefits	11-XXX-XXX-2XX	464,587	565,905	616,340
Total Undistributed Expenditures		1,362,165	1,535,358	1,581,287
Interest Earned On Maintenance Reserve	10-606	0	167	177
Total General Current Expense		2,526,153	2,771,105	2,854,148
General Fund Grand Total		2,526,153	2,771,105	2,854,148
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,125	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	35,430	35,430	33,068
Total Preschool Education Aid	20-218-XXX-XXX	35,430	35,430	33,068
Total State Projects	20-XXX-XXX-XXX	35,430	35,430	33,068
Federal Projects:				
Title I	20-XXX-XXX-XXX	27,170	27,159	23,085
Title II	20-XXX-XXX-XXX	6,123	5,949	5,057
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	46,147	47,846	40,669
Other	20-XXX-XXX-XXX	16,045	16,945	0
Total Federal Projects	20-XXX-XXX-XXX	95,485	97,899	68,811
Total Special Revenue Funds		135,040	133,329	101,879
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	158,750	298,950	419,912
Total Debt Service Funds		158,750	298,950	419,912
Total Expenditures/Appropriations		2,819,943	3,203,384	3,375,939
Total Expenditures Net of Transfers		2,819,943	3,203,384	3,375,939

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	252,674	330,442	253,337	250,000
--Repayment of Debt	7	587	584	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,000	100,000	100,167	100,344
--Legal Reserve	235,404	182,296	55,110	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	\$16,085	\$15,089	\$18,273	\$17,761	\$17,522
Total Classroom Instruction	\$10,276	\$10,037	\$12,316	\$11,891	\$12,019
Classroom-Salaries and Benefits	\$9,470	\$9,076	\$11,209	\$10,821	\$10,983
Classroom-General Supplies and Textbooks	\$624	\$547	\$749	\$723	\$700
Classroom-Purchased Services	\$181	\$415	\$358	\$348	\$336
Total Support Services	\$2,425	\$2,047	\$2,497	\$2,395	\$2,142
Support Services-Salaries and Benefits	\$1,571	\$1,491	\$1,866	\$1,781	\$1,599
Total Administrative Costs	\$2,011	\$1,825	\$1,982	\$2,039	\$1,923
Administration Salaries and Benefits	\$1,652	\$1,541	\$1,740	\$1,713	\$1,688
Total Operations and Maintenance of Plant	\$1,326	\$1,131	\$1,415	\$1,380	\$1,376
Operations and Maintenance-Salaries and Benefits	\$495	\$466	\$577	\$571	\$585
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$15	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$42	\$99	\$36	\$51	\$34
Employee Benefits as a percentage of salaries*	26.75%	31.51%	40.36%	36.22%	38.90%

*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)
Business Services	Share AESOP Substitution System with Pinelands Regional School District	0
Special Education Services	Shared Service with Tuckerton Elementary for OT Services	0
Special Education Services	Shared Service with LEH School District for PT Services	0
Special Education Services	Shared Service with LEH School District for Behavior Specialist Services	0
Food Services	Shared Service Agreement with Pinelands Regional School District for Food Services	0
Staffing - Other	Shared Service with LEH School District for ESL/World Language Teacher	0
Staffing - Other	Share PE Teacher with Tuckerton Elementary	0
Staffing - Other	Share Art Teacher with Bass River Elementary	0
Staffing - Other	Share Music Teacher with Island Heights Elementary	0
Transportation Services, including Fuel	Jointures with Pinelands Regional and Tuckerton School Districts for all transportation routes	0
Professional Staff Development	Joint Professional Development Programs with Tuckerton, Bass River and LEH School Districts	0
Technology Services	Shared Service Agreement with Pinelands Regional for Technology and Support Services	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,110,012
(B) Estimated Net Taxable Valuation (as of 01/06/17)	235,749,600
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8950
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,378,544
(E) Estimated Net Taxable Valuation (as of 01/06/17)	235,749,600
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0089

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,110,012
(H) Estimated Equalized Valuation (as of 10/01/16)	231,759,544
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9104
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,378,544
(K) Estimated Equalized Valuation (as of 10/01/16)	231,759,544
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0263

NAME=Allison Bogart

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$74,516
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	12
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	\$1,500
Total Bonuses Amount	\$2,481
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$460
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$455
Contractual Post-Employment Benefit Description of Payout of Sick days	3.5 days @ \$130/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	None Due at This Time
Contractual Post-Employment Benefit Description of Payout of Personal days	None Due at This Time
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=Allison Bogart

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=Deborah Snyder

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$119,222
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	07/01/12
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	14
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	\$1,500
Total Bonuses Amount	\$6,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$460
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	126 sick days @\$130/day capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	None Due at This Time
Contractual Post-Employment Benefit Description of Payout of Personal days	None Due At This Time
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=Deborah Snyder

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	