

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	201.0	193.0	217.0
Pupils On Roll Special Ed Full-Time	31.0	33.0	30.0
Pupils On Roll SUBTOTAL	232.0	226.0	247.0
Pupils Sent to Other Districts Special Ed	2.0		0.0
Pupils Received	17.0	19.0	17.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,073,482	5,874,781	6,172,325
Total Tuition	10-1300	93,980	48,975	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	39,979	0	29,500
Interest Earned On Maintenance Reserve	10-1XXX	0	25	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,025	1,000
Subtotal - Revenues From Local Sources		5,207,441	5,924,806	6,252,825
Revenues from State Sources:				
School Choice Aid	10-3116	507,129	507,129	507,129
Categorical Transportation Aid	10-3121	68,851	69,509	69,509
Categorical Special Education Aid	10-3132	119,540	119,508	119,508
Categorical Security Aid	10-3177	23,138	23,425	23,425
Parcc Readiness Aid	10-3181	0	2,250	2,250
Per Pupil Growth Aid	10-3182	0	2,250	2,250
Professional Learning Community Aid	10-3183	0	2,120	2,120
Other State Aids	10-3XXX	6,936	0	0
Subtotal - Revenues From State Sources		725,594	726,191	726,191
Budgeted Fund Balance - Operating Budget	10-303	0	0	302,436
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	200,000	0
Withdrawal From Maint. Reserve	10-310	0	200,000	100,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	50,000
Adjustment For Prior Year Encumbrances		0	26,662	0
Actual Revenues (Over)/Under Expenditures		1,061,635	0	0
Total Operating Budget		6,994,670	7,077,659	7,431,452
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	60,191	51,163	40,930
Title II	20-4451-4455	14,264	15,331	6,264
I.D.E.A. Part B (Handicapped)	20-4420-4429	77,086	61,951	58,936
Total Revenues From Federal Sources		151,541	128,445	106,130
Total Grants And Entitlements		151,541	128,445	106,130
Total Revenues/Sources		7,146,211	7,206,104	7,537,582
Total Revenues/Sources Net of Transfers		7,146,211	7,206,104	7,537,582

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,319,580	2,241,634	2,379,634
Special Education - Instruction	11-2XX-100-XXX	146,754	418,565	422,300
Basic Skills/Remedial - Instruction	11-230-100-XXX	158,088	94,034	149,188
Bilingual Education - Instruction	11-240-100-XXX	0	250	250
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	99,458	87,000	51,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	35,401	42,212	43,330
Undist. Expenditures - Health Services	11-000-213-XXX	154,805	160,953	166,323
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	181,197	196,612	195,695
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	115,069	133,546	164,198
Undist. Expenditures - Guidance	11-000-218-XXX	73,080	81,385	83,770
Undist. Expenditures - Child Study Teams	11-000-219-XXX	128,503	149,273	163,783
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	107,880	120,543	155,319
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,265	5,900	8,100
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,739	28,500	11,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	687,623	193,152	185,705
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	74,689	65,508	56,707
Undist. Expend. - Central Services	11-000-251-XXX	123,432	139,968	139,521
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	1,500	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,046,177	858,513	907,006
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	336,659	428,813	423,393
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,097,498	1,265,000	1,458,870
Undistributed Expenditures-Food Services	11-000-310-930	55,500	56,000	56,000
Total Undistributed Expenditures		4,324,975	4,014,378	4,270,220
Interest Earned On Maintenance Reserve	10-606	0	25	0
Increase In Maintenance Reserve	10-606	33,102	0	0
Total General Current Expense		6,982,499	6,768,886	7,221,592

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	4,197	85,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,974	222,748	208,860
Interest Deposit To Capital Reserve	10-604	0	1,025	1,000
Total Capital Outlay		12,171	308,773	209,860
General Fund Grand Total		6,994,670	7,077,659	7,431,452
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	60,191	51,163	40,930
Title II	20-XXX-XXX-XXX	14,264	15,331	6,264
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,086	61,951	58,936
Total Federal Projects	20-XXX-XXX-XXX	151,541	128,445	106,130
Total Special Revenue Funds		151,541	128,445	106,130
Total Expenditures/Appropriations		7,146,211	7,206,104	7,537,582
Total Expenditures Net of Transfers		7,146,211	7,206,104	7,537,582

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	249,539	252,436	552,436	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	938,737	938,737	739,762	740,762
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	300,000	333,102	133,127	33,127
--Legal Reserve	619,181	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	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	\$24,207	\$25,739	\$25,572	\$27,668	\$27,317
Total Classroom Instruction	\$13,244	\$14,175	\$14,829	\$15,640	\$15,673
Classroom-Salaries and Benefits	\$12,402	\$12,705	\$13,263	\$14,027	\$14,108
Classroom-General Supplies and Textbooks	\$509	\$1,055	\$1,090	\$1,079	\$883
Classroom-Purchased Services	\$332	\$414	\$476	\$534	\$681
Total Support Services	\$4,278	\$4,231	\$4,279	\$5,069	\$5,096
Support Services-Salaries and Benefits	\$3,446	\$3,413	\$3,407	\$4,075	\$4,092
Total Administrative Costs	\$2,369	\$1,984	\$1,950	\$2,105	\$1,862
Administration Salaries and Benefits	\$1,715	\$1,297	\$1,431	\$1,360	\$1,195
Total Operations and Maintenance of Plant	\$3,895	\$4,880	\$4,025	\$4,267	\$4,179
Operations and Maintenance-Salaries and Benefits	\$1,539	\$1,753	\$1,710	\$1,903	\$1,921
Board Contribution to Food Services	\$173	\$237	\$228	\$248	\$227
Total Extracurricular Costs	\$9	\$0	\$0	\$0	\$0
Total Equipment Costs	\$455	\$18	\$346	\$376	\$0
Legal Costs	\$305	\$371	\$203	\$363	\$202
Employee Benefits as a percentage of salaries*	32.26%	30.32%	32.15%	32.64%	35.86%

*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.

BARNEGAT LIGHT BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	455,805
(B) Estimated Net Taxable Valuation (as of 02/28/17)	1,000,850,020
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.0455
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	455,805
(E) Estimated Net Taxable Valuation (as of 02/28/17)	1,000,850,020
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.0455

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	455,805
(H) Estimated Equalized Valuation (as of 02/28/17)	1,016,283,280
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0449
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	455,805
(K) Estimated Equalized Valuation (as of 02/28/17)	1,016,283,280
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.0449

HARVEY CEDARS BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	562,426
(B) Estimated Net Taxable Valuation (as of 02/28/17)	1,242,244,356
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.0453
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	562,426
(E) Estimated Net Taxable Valuation (as of 02/28/17)	1,242,244,356

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.0453

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	562,426
(H) Estimated Equalized Valuation (as of 02/28/17)	1,255,735,033
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0448
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	562,426
(K) Estimated Equalized Valuation (as of 02/28/17)	1,255,735,033
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.0448

LONG BEACH TOWNSHIP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,789,838
(B) Estimated Net Taxable Valuation (as of 02/28/17)	7,850,933,105
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.0483
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,789,838
(E) Estimated Net Taxable Valuation (as of 02/28/17)	7,850,933,105
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.0483

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,789,838
(H) Estimated Equalized Valuation (as of 02/28/17)	8,452,014,703
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0448
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,789,838
(K) Estimated Equalized Valuation (as of 02/28/17)	8,452,014,703

(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.0448

SHIP BOTTOM BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	583,415
(B) Estimated Net Taxable Valuation (as of 02/28/17)	1,312,325,987
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.0445
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	583,415
(E) Estimated Net Taxable Valuation (as of 02/28/17)	1,312,325,987
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.0445

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	583,415
(H) Estimated Equalized Valuation (as of 02/28/17)	1,300,030,972
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0449
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	583,415
(K) Estimated Equalized Valuation (as of 02/28/17)	1,300,030,972
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.0449

SURF CITY BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	780,842
(B) Estimated Net Taxable Valuation (as of 02/28/17)	1,580,468,416
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.0494
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	

(D) Total School Levy	780,842
(E) Estimated Net Taxable Valuation (as of 02/28/17)	1,580,468,416
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.0494

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	780,842
(H) Estimated Equalized Valuation (as of 02/28/17)	1,740,550,123
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0449
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	780,842
(K) Estimated Equalized Valuation (as of 02/28/17)	1,740,550,123
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.0449

NAME=Francis Birney

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Supervisor of Special Ed
Base Annual Salary Amount	\$111,323
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	20
Contracted Number of Annual Sick Days	14
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	\$1,729
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	\$13,231
Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with State Law
Contractual Post-Employment Benefit Description of Payout of Vacation days	In accordance with contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Francis Birney

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=Megan Gally

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$105,000
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	20
Contracted Number of Annual Sick Days	14
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	\$1,215
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	\$9,288
Contractual Post-Employment Benefit Description of Payout of Sick days	In Accordance with State Law
Contractual Post-Employment Benefit Description of Payout of Vacation days	In accordance with contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Megan Gally

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=Peter Kopack

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$125,000
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	08/01/15
End Date of Contract	06/30/19
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	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	\$4,540
Total Bonuses Amount	\$15,000
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	\$15,504
Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with State Law
Contractual Post-Employment Benefit Description of Payout of Vacation days	In accordance with contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Peter Kopack

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	