

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	262.0	246.0	240.0
Pupils On Roll Special Ed Full-Time	51.0	43.0	50.0
Pupils On Roll SUBTOTAL	313.0	289.0	290.0
Pupils Sent to Other Districts Special Ed	1.0	2.0	1.0
Pupils in State Facilities	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	2,593,457	2,645,326	2,698,233
Total Tuition	10-1300	37,685	3,500	3,500
Transportation Fees From Other LEAs	10-1420-1440	20,300	24,500	34,200
Unrestricted Miscellaneous Revenues	10-1XXX	80,406	10,000	10,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	100
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,731,848	2,683,426	2,746,133
Revenues from State Sources:				
School Choice Aid	10-3116	396,920	396,920	396,920
Categorical Transportation Aid	10-3121	8,809	9,443	9,443
Categorical Special Education Aid	10-3132	163,676	166,602	166,602
Equalization Aid	10-3176	1,230,549	1,244,469	1,244,469
Categorical Security Aid	10-3177	50,084	51,045	51,045
Supplemental Enrollment Growth Aid	10-3179	0	390,411	390,411
Under Adequacy Aid	10-3180	0	10,056	10,056
Parcc Readiness Aid	10-3181	0	3,380	3,380
Per Pupil Growth Aid	10-3182	0	3,380	3,380
Professional Learning Community Aid	10-3183	0	3,010	3,010
Other State Aids	10-3XXX	407,227	0	0
Subtotal - Revenues From State Sources		2,257,265	2,278,716	2,278,716
Budgeted Fund Balance - Operating Budget	10-303	0	201,716	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	400,000
Adjustment For Prior Year Encumbrances		0	269,351	0
Actual Revenues (Over)/Under Expenditures		-206,201	0	0
Total Operating Budget		4,782,912	5,433,209	5,424,849

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	37,112	32,473	27,834
Total Revenues From State Sources		37,112	32,473	27,834
Revenues from Federal Sources:				
Title I	20-4411-4416	79,042	77,581	53,000
Title II	20-4451-4455	10,730	10,099	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	79,674	73,964	50,000
Total Revenues From Federal Sources		169,446	161,644	110,500
Transfers From Operating Budget-Prek	20-5200	0	14,979	22,728
Total Grants And Entitlements		206,558	209,096	161,062
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	195,605	189,110	275,510
Total Revenues From Local Sources		195,605	189,110	275,510
Budgeted Fund Balance	40-303	0	2,760	0
Total Local Repayment Of Debt		195,605	191,870	275,510
Total Repayment Of Debt		195,605	191,870	275,510
Total Revenues/Sources		5,185,075	5,834,175	5,861,421
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	14,979	22,728
Total Revenues/Sources Net of Transfers		5,185,075	5,819,196	5,838,693

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,203,987	1,232,772	1,252,195
Special Education - Instruction	11-2XX-100-XXX	565,295	572,840	570,659
Basic Skills/Remedial - Instruction	11-230-100-XXX	65,959	170,340	176,698
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	37,164	34,500	33,500
Summer School	11-422-XXX-XXX	2,180	46,820	27,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	59,308	149,358	99,718
Undist. Expenditures - Health Services	11-000-213-XXX	56,730	57,991	60,062
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	0	79,043	87,562
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	58,594	0	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	144,300	189,257	186,211
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	26,106	25,978	26,614
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	213,086	195,071	194,093
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	35,593	43,618	43,350
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	106,372	108,325	106,606
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	79,933	72,150	77,521
Undist. Expend. - Central Services	11-000-251-XXX	87,725	78,696	78,772
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	4,000	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	632,780	631,370	626,468
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	178,569	177,282	186,943
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,151,852	1,216,079	1,155,250
Total Undistributed Expenditures		2,834,948	3,024,218	2,929,170
Interest Earned On Maintenance Reserve	10-606	0	0	100
Total General Current Expense		4,709,533	5,081,490	4,989,322
Capital Expenditures:				
Equipment	12-XXX-XXX-730	54,588	32,648	16,456

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,791	18,971	418,971
Increase In Capital Reserve	10-604	0	300,000	0
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		73,379	351,719	435,527
General Fund Grand Total		4,782,912	5,433,209	5,424,849
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	37,112	47,452	50,562
Total Preschool Education Aid	20-218-XXX-XXX	37,112	47,452	50,562
Total State Projects	20-XXX-XXX-XXX	37,112	47,452	50,562
Federal Projects:				
Title I	20-XXX-XXX-XXX	79,042	77,581	53,000
Title II	20-XXX-XXX-XXX	10,730	10,099	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	79,674	73,964	50,000
Total Federal Projects	20-XXX-XXX-XXX	169,446	161,644	110,500
Total Special Revenue Funds		206,558	209,096	161,062
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	195,605	191,870	275,510
Total Debt Service Funds		195,605	191,870	275,510
Total Expenditures/Appropriations		5,185,075	5,834,175	5,861,421
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	14,979	22,728
Total Expenditures Net of Transfers		5,185,075	5,819,196	5,838,693

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	261,433	250,696	250,000	250,000
--Repayment of Debt	2,760	2,760	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	277,060	679,660	979,760	579,860
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	535,550	535,550	535,550	535,650
--Legal Reserve	411,921	201,020	0	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	\$12,591	\$14,499	\$15,446	\$16,563	\$16,307
Total Classroom Instruction	\$8,073	\$8,516	\$9,297	\$9,923	\$9,741
Classroom-Salaries and Benefits	\$7,864	\$8,236	\$8,956	\$9,225	\$9,321
Classroom-General Supplies and Textbooks	\$176	\$215	\$252	\$584	\$340
Classroom-Purchased Services	\$33	\$65	\$89	\$114	\$79
Total Support Services	\$1,596	\$2,225	\$2,545	\$2,648	\$2,632
Support Services-Salaries and Benefits	\$1,218	\$1,678	\$1,949	\$1,978	\$2,002
Total Administrative Costs	\$1,074	\$1,212	\$1,196	\$1,217	\$1,217
Administration Salaries and Benefits	\$925	\$1,052	\$1,044	\$1,055	\$1,107
Total Operations and Maintenance of Plant	\$1,623	\$2,295	\$2,129	\$2,463	\$2,406
Operations and Maintenance-Salaries and Benefits	\$715	\$863	\$903	\$913	\$863
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$150	\$171	\$163	\$165	\$157
Total Equipment Costs	\$0	\$176	\$0	\$113	\$57
Legal Costs	\$15	\$15	\$27	\$22	\$21
Employee Benefits as a percentage of salaries*	39.92%	43.28%	44.78%	43.84%	39.87%

\*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)
Social Worker/Psychologist	We share a School Psychologist with Eagleswood School District.	5,000
Others	We share an Occupational Therapist with Pinelands and Eagleswood School Districts.	15,000
Others	We share an ESL Teacher with Little Egg Harbor and Eagleswood School Districts.	2,500
Others	We share a Physical Therapist with Little Egg Harbor and Eagleswood School Districts.	4,750



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,698,233
(B) Estimated Net Taxable Valuation (as of 10/01/16)	403,656,400
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6684
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,973,743
(E) Estimated Net Taxable Valuation (as of 10/01/16)	403,656,400
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.7367
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,698,233
(H) Estimated Equalized Valuation (as of 10/01/16)	402,971,349
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6696
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,973,743
(K) Estimated Equalized Valuation (as of 10/01/16)	402,971,349
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.7380
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NAME=Janet Gangemi

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Bus. Administrator
Base Annual Salary Amount	\$122,838
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	07/01/14
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	\$4,689
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	\$22,500
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout as per state limitations
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days
Contractual Post-Employment Benefit Description of Payout of Personal days	no personal days
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=Janet Gangemi

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=Siobhan Grayson

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Curriculum Coordinator
Base Annual Salary Amount	\$89,521
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	01/01/16
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	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	\$1,200
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	\$22,500
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum allowable
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 sick days
Contractual Post-Employment Benefit Description of Payout of Personal days	no personal days
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=Siobhan Grayson

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	