

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Special Ed Full-Time	368.0	345.0	349.0
On Roll Special Ed Shared-Time	5.0		0.0
On Roll Subtotal	373.0	345.0	349.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	2,050,096	2,050,096	2,050,096
Tuition From LEAs	10-1310	15,203,317	14,034,578	13,834,737
Prior Year Tuition Adjustment From LEAs	10-1310	1,739,245	0	0
Other Tuition	10-1320-1340	586,960	583,000	543,400
Non-Resident Fees	10-1350	158,937	177,480	194,400
Rents And Royalties	10-1910	0	75,000	93,800
Unrestricted Miscellaneous Revenues	10-1XXX	172,168	40,120	40,120
Interest Earned On Maintenance Reserve	10-1XXX	20	20	20
Interest Earned On Capital Reserve Funds	10-1XXX	100	100	100
Subtotal - Revenues From Local Sources		19,910,843	16,960,394	16,756,673
Revenues from State Sources:				
Other State Aids	10-3XXX	3,148	0	0
Subtotal - Revenues From State Sources		3,148	0	0
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	362,503	150,000	175,000
Subtotal - Revenues From Federal Sources		362,503	150,000	175,000
Budgeted Fund Balance - Operating Budget	10-303	0	2,293,989	2,164,231
Withdrawal From Cap Res-For Local Share	10-307	0	392,000	150,000
Withdrawal From Maint. Reserve	10-310	0	180,000	150,000
Adjustment For Prior Year Encumbrances		0	75,671	0
Actual Revenues (Over)/Under Expenditures		-1,451,250	0	0
Total Operating Budget		18,825,244	20,052,054	19,395,904
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	45,509	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	45,509	0	0
Total Grants And Entitlements		45,509	0	0
Total Revenues/Sources		18,870,753	20,052,054	19,395,904
Total Revenues/Sources Net of Transfers		18,870,753	20,052,054	19,395,904

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	6,481,943	7,025,015	6,759,066
Other Instructional Programs - Instruction	11-4XX-100-XXX	627,238	681,839	567,997
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	421,371	501,674	437,199
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,400,838	1,281,259	1,265,515
Undist. Expenditures - Child Study Teams	11-000-219-XXX	791,915	827,567	887,864
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,888	8,500	5,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	1,950	9,500	4,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,998	30,855	30,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	384,566	414,908	413,248
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	461,555	534,482	485,067
Undist. Expend. - Central Services	11-000-251-XXX	671,168	675,394	716,628
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	148,668	188,000	172,249
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,635,163	1,809,446	1,899,987
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	12,848	39,415	40,875
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,864,454	5,409,334	5,542,339
Undistributed Expenditures-Food Services	11-000-310-930	200,000	120,000	0
Total Undistributed Expenditures		11,005,382	11,850,334	11,901,621
Interest Earned On Maintenance Reserve	10-606	20	20	20
Increase In Maintenance Reserve	10-606	285,020	0	0
Total General Current Expense		18,399,603	19,557,208	19,228,704
Capital Expenditures:				
Equipment	12-XXX-XXX-730	33,441	128,450	17,100
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	366,296	150,000
Increase In Capital Reserve	10-604	392,100	0	0
Interest Deposit To Capital Reserve	10-604	100	100	100

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Capital Outlay		425,641	494,846	167,200
General Fund Grand Total		18,825,244	20,052,054	19,395,904
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	45,509	0	0
Total Special Revenue Funds		45,509	0	0
Total Expenditures/Appropriations		18,870,753	20,052,054	19,395,904
Total Expenditures Net of Transfers		18,870,753	20,052,054	19,395,904

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	3,684,890	5,061,331	3,467,342	1,303,111
Unrestricted	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	648,651	1,040,751	648,851	498,951
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	375,682	660,702	480,722	330,742
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve		0		
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$48,544	\$49,575	\$55,202	\$56,573	\$54,979
Total Classroom Instruction	\$27,388	\$27,445	\$30,810	\$31,903	\$30,408
Classroom-Salaries and Benefits	\$26,585	\$26,468	\$29,555	\$30,141	\$28,718
Classroom-General Supplies and Textbooks	\$235	\$257	\$395	\$407	\$390
Classroom-Purchased Services	\$569	\$720	\$859	\$1,355	\$1,300
Total Support Services	\$9,345	\$10,105	\$10,996	\$10,902	\$10,903
Support Services-Salaries and Benefits	\$8,979	\$9,661	\$10,198	\$10,066	\$10,263
Total Administrative Costs	\$6,403	\$6,155	\$6,858	\$7,094	\$7,058
Administration Salaries and Benefits	\$5,596	\$5,286	\$5,645	\$5,799	\$5,909
Total Operations and Maintenance of Plant	\$4,756	\$5,321	\$6,191	\$6,318	\$6,604
Operations and Maintenance-Salaries and Benefits	\$2,407	\$2,798	\$3,293	\$3,383	\$3,538
Board Contribution to Food Services	\$647	\$548	\$340	\$348	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$231	\$92	\$166	\$372	\$49
Legal Costs	\$104	\$98	\$108	\$123	\$115
Employee Benefits as a percentage of salaries*	42.64%	43.13%	45.89%	46.48%	48.76%

*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 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 2017-18 revised appropriations and the 2018-19 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	Business Administrator shared with ACIT	0
Special Education Services	Provide itinerant services to other districts	0
Nursing Services	Nursing services shared with ACIT	0
Staffing - Other	Facility Director shared with ACIT	0
Staffing - Other	Art & Music teachers shared with ACIT	0
Superintendent and Assistant Sup.	Superintendent shared with ACIT	0
Others	Shared facilities with ACIT	0
Others	Professional contracts for solicitor, school physician, labor attorney and architect of record with ACIT	0
Transportation Services, including Fuel	Fuel contract with the County of Atlantic	0
Transportation Services, including Fuel	Provide coordination of transportation services for ACIT	0
Purchasing	Member of Atlantic County Purchasing Cooperative, Middlesex Purchasing Cooperative and Ed Data Purchasing Cooperative	0
Municipal/Public Works	Trash removal contracted with Hamilton Township	0
Professional Staff Development	NJSBIG provides staff training at no cost to the district	0
Professional Staff Development	Host for Systems 3000 training	0
Insurance Coverages and Benefits	Participate in SHBP and member of CAIP	0

Name=Christopher Wagner

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facility Director
Base Annual Salary Amount	\$87,125
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	01
Shared District	0120
Job Title Other District	Director of Facilities
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$439
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,404
Contractual Post-Employment Benefit Description of Payout of Sick days	260 days @ \$75 per day NTE \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 40 days @ per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Christopher Wagner

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Dr. Kerri McGinley

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$140,450
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$6,650
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,419
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$42,010
Contractual Post-Employment Benefit Description of Payout of Sick days	\$275 per day NTE \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	50 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Dr. Kerri McGinley

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Lisa Mooney

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$142,672
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	01
Shared District	0120
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,590
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,472
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$42,437
Contractual Post-Employment Benefit Description of Payout of Sick days	\$175 per day NTE \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 50 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Lisa Mooney

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Rose Klotz

Category	Measure
Job Title	Other
Job Title II	Student Data/Acct. Rec
Base Annual Salary Amount	\$76,397
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	240
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	None Reported
Total Allowances Amount	\$0
Total Bonuses Amount	\$2,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$308
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,066
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per diem NTE 240 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 40 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Rose Klotz

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared Service

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	01
Shared District	0120
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	06/30/17
End Date of Contract	06/30/22
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	None Reported
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	shared service agreement
Contractual Post-Employment Benefit Description of Payout of Vacation days	shared service agreement
Contractual Post-Employment Benefit Description of Payout of Personal days	shared service agreement
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Shared Service

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	Paid by ACIT
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Todd D'Anna

Category	Measure
Job Title	Assistant Business Administrator
Job Title II	Asst. Board Secretary
Base Annual Salary Amount	\$107,625
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	01
Shared District	4240
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$275
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$931
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,937
Contractual Post-Employment Benefit Description of Payout of Sick days	240 days @ \$75 per day NTE \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 40 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Todd D'Anna

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported