

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	284.0	262.0	250.0
Pupils On Roll Special Ed Full-Time	47.0	51.0	44.0
Pupils On Roll SUBTOTAL	331.0	313.0	294.0
Pupils in Private School Placements	1.0		0.0
Pupils Sent to Other Districts Special Ed	4.0	1.0	2.0
Pupils Received	2.0		0.0
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,542,605	2,593,457	2,645,326
Total Tuition	10-1300	49,051	36,500	3,500
Transportation Fees From Other LEAs	10-1420-1440	0	23,700	24,500
Unrestricted Miscellaneous Revenues	10-1XXX	66,755	10,000	10,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,658,411	2,663,757	2,683,426
Revenues from State Sources:				
School Choice Aid	10-3116	367,151	396,920	396,920
Categorical Transportation Aid	10-3121	8,809	8,809	9,443
Categorical Special Education Aid	10-3132	163,676	163,676	166,602
Equalization Aid	10-3176	1,230,549	1,230,549	1,244,469
Categorical Security Aid	10-3177	50,084	50,084	51,045
Supplemental Enrollment Growth Aid	10-3179	0	0	390,411
Under Adequacy Aid	10-3180	0	0	10,056
Parcc Readiness Aid	10-3181	0	0	3,380
Per Pupil Growth Aid	10-3182	0	0	3,380
Professional Learning Community Aid	10-3183	0	0	3,010
Other State Aids	10-3XXX	407,923	407,227	0
Subtotal - Revenues From State Sources		2,228,192	2,257,265	2,278,716
Budgeted Fund Balance - Operating Budget	10-303	0	221,638	201,716
Other Financing Sources	10-5XXX	37,018	0	0
Adjustment For Prior Year Encumbrances		0	244,112	0
Actual Revenues (Over)/Under Expenditures		-373,369	0	0
Total Operating Budget		4,550,252	5,386,772	5,163,858
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	32,473	37,112	32,473
Total Revenues From State Sources		32,473	37,112	32,473
Revenues from Federal Sources:				
Title I	20-4411-4416	78,517	78,442	45,000
Title II	20-4451-4455	10,866	5,878	5,000
Title III	20-4491-4494	78,642	968	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	78,590	40,000
Total Revenues From Federal Sources		168,025	163,878	90,000
Transfers From Operating Budget-Prek	20-5200	0	0	14,979
Total Grants And Entitlements		200,498	200,990	137,452
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	203,885	195,605	189,110
Total Revenues From Local Sources		203,885	195,605	189,110
Budgeted Fund Balance	40-303	0	0	2,760
Total Local Repayment Of Debt		203,885	195,605	191,870
Actual Revenues (Over)/Under Expenditures		-2,760	0	0
Total Repayment Of Debt		201,125	195,605	191,870
Total Revenues/Sources		4,951,875	5,783,367	5,493,180
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	14,979
Total Revenues/Sources Net of Transfers		4,951,875	5,783,367	5,478,201

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,198,144	1,272,040	1,119,271
Special Education - Instruction	11-2XX-100-XXX	579,702	572,185	569,907
Basic Skills/Remedial - Instruction	11-230-100-XXX	101,071	159,582	171,740
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,214	38,759	34,500
Summer School	11-422-XXX-XXX	17,800	27,500	25,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	169,461	201,588	158,840
Undist. Expenditures - Health Services	11-000-213-XXX	55,939	58,302	57,991
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	27,149	78,252	79,043
Undist. Expenditures - Child Study Teams	11-000-219-XXX	116,094	166,541	184,870
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	28,765	31,298	25,978
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	150,771	283,095	181,069
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	34,358	39,609	42,215
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	100,559	118,650	106,428
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	80,710	78,100	72,150
Undist. Expend. - Central Services	11-000-251-XXX	82,549	83,281	78,696
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	4,315	4,000	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	469,511	609,501	543,703
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	146,907	199,454	176,807
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,050,976	1,183,689	1,216,079
Total Undistributed Expenditures		2,518,064	3,135,360	2,923,869
Increase In Maintenance Reserve	10-606	0	80,000	0
Total General Current Expense		4,450,995	5,285,426	4,844,787
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	99,257	73,559	18,971
Increase In Capital Reserve	10-604	0	20,000	300,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		99,257	93,659	319,071
Transfer Of Funds To Charter Schools	10-000-100-56X	0	7,687	0
General Fund Grand Total		4,550,252	5,386,772	5,163,858
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	32,473	37,112	47,452
Total Preschool Education Aid	20-218-XXX-XXX	32,473	37,112	47,452
Total State Projects	20-XXX-XXX-XXX	32,473	37,112	47,452
Federal Projects:				
Title I	20-XXX-XXX-XXX	78,517	78,442	45,000
Title II	20-XXX-XXX-XXX	10,866	5,878	5,000
Title III	20-XXX-XXX-XXX	0	968	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,642	78,590	40,000
Total Federal Projects	20-XXX-XXX-XXX	168,025	163,878	90,000
Total Special Revenue Funds		200,498	200,990	137,452
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	201,125	195,605	191,870
Total Debt Service Funds		201,125	195,605	191,870
Total Expenditures/Appropriations		4,951,875	5,783,367	5,493,180
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	14,979
Total Expenditures Net of Transfers		4,951,875	5,783,367	5,478,201

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	290,737	261,433	250,696	250,000
--Repayment of Debt	0	2,760	2,760	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	77,060	277,060	297,160	597,260
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	435,550	535,550	615,550	615,550
--Legal Reserve	210,901	411,921	201,020	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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,315	\$12,591	\$13,599	\$15,465	\$15,446
Total Classroom Instruction	\$7,548	\$8,073	\$8,291	\$9,202	\$9,297
Classroom-Salaries and Benefits	\$7,328	\$7,864	\$7,880	\$8,662	\$8,956
Classroom-General Supplies and Textbooks	\$167	\$176	\$313	\$419	\$252
Classroom-Purchased Services	\$53	\$33	\$98	\$121	\$89
Total Support Services	\$1,834	\$1,596	\$2,195	\$2,590	\$2,545
Support Services-Salaries and Benefits	\$1,250	\$1,218	\$1,479	\$1,638	\$1,949
Total Administrative Costs	\$1,100	\$1,074	\$1,086	\$1,203	\$1,196
Administration Salaries and Benefits	\$977	\$925	\$916	\$998	\$1,044
Total Operations and Maintenance of Plant	\$1,569	\$1,623	\$1,777	\$2,198	\$2,129
Operations and Maintenance-Salaries and Benefits	\$724	\$715	\$770	\$838	\$903
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$231	\$150	\$150	\$163	\$163
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$15	\$15	\$23	\$26	\$27
Employee Benefits as a percentage of salaries*	34.32%	39.92%	43.62%	42.73%	44.78%

*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 2015-16 revised appropriations and the 2016-17 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)
Staffing - Other	Share 1/5 of a full time physical education teacher with Eagleswood	0
Others	Professional Development - share with Little Egg Harbor, Eagleswood, Bass River, Pinelands	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,645,326
(B) Estimated Net Taxable Valuation (as of 10/01/15)	404,952,400
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.6532
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,834,436
(E) Estimated Net Taxable Valuation (as of 10/01/15)	404,952,400
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.6999

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,645,326
(H) Estimated Equalized Valuation (as of 10/01/15)	389,789,585
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6787
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,834,436
(K) Estimated Equalized Valuation (as of 10/01/15)	389,789,585
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.7272

NAME=Janet Gangemi

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$114,240
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	239
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	\$1,500
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	\$22,869
Contractual Post-Employment Benefit Description of Payout of Sick days	state approved maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days at per diem rate of 476.99
Contractual Post-Employment Benefit Description of Payout of Personal days	1.5 days at per diem rate of 476.99
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	
Base Annual Salary Amount	\$80,000
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	01/01/16
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	239
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	\$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	\$16,568
Contractual Post-Employment Benefit Description of Payout of Sick days	40 days at per diem rate of 334.73
Contractual Post-Employment Benefit Description of Payout of Vacation days	7.5 days at per diem rate of 334.73
Contractual Post-Employment Benefit Description of Payout of Personal days	2 days at per diem rate of 334.73
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	