

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	146.0	132.0	170.0
Pupils On Roll Special Ed Full-Time	26.0	26.0	6.0
Pupils On Roll SUBTOTAL	172.0	158.0	176.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	51.0	42.0	34.0
Pupils Sent to Other Districts Special Ed	11.0	10.0	11.0
Pupils Received		2.0	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	2,115,425	2,155,618	2,198,730
Total Tuition	10-1300	5,726	0	0
Transportation Fees From Other LEAs	10-1420-1440	63,070	34,200	34,200
Unrestricted Miscellaneous Revenues	10-1XXX	3,770	10,010	9,660
Interest Earned On Current Expense Emergency Res	10-1XXX	2,337	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	350
Interest Earned On Capital Reserve Funds	10-1XXX	269	0	750
Subtotal - Revenues From Local Sources		2,190,597	2,199,828	2,243,690
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	157,135	157,135	157,135
Extraordinary Aid	10-3131	17,536	0	0
Categorical Special Education Aid	10-3132	165,399	165,399	165,399
Equalization Aid	10-3176	1,748,871	1,748,871	1,748,871
Categorical Security Aid	10-3177	51,597	51,597	51,597
Adjustment Aid	10-3178	243,618	243,618	243,618
Parcc Readiness Aid	10-3181	0	2,460	2,460
Per Pupil Growth Aid	10-3182	0	2,460	2,460
Professional Learning Community Aid	10-3183	0	2,080	2,080
Other State Aids	10-3XXX	7,878	0	0
Subtotal - Revenues From State Sources		2,392,034	2,373,620	2,373,620
Budgeted Fund Balance - Operating Budget	10-303	0	89,132	73,878
Adjustment For Prior Year Encumbrances		0	131,980	0
Actual Revenues (Over)/Under Expenditures		-394,427	0	0
Total Operating Budget		4,188,204	4,794,560	4,691,188
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	3,282	0	0
Total Revenues From Local Sources	20-1XXX	3,282	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	68,265	63,714	54,612
Total Revenues From State Sources		68,265	63,714	54,612
Revenues from Federal Sources:				
Title I	20-4411-4416	58,593	57,513	43,135
Title II	20-4451-4455	10,862	10,167	7,625
Title Vi	20-4417-4418	7,738	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	72,817	69,626	52,220
Other	20-4XXX	0	36,788	10,389
Total Revenues From Federal Sources		150,010	174,094	113,369
Transfers From Operating Budget-Prek	20-5200	40,765	44,360	25,555
Total Grants And Entitlements		262,322	282,168	193,536
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	80,871	75,839	74,496
Total Revenues From Local Sources		80,871	75,839	74,496
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	75,343	42,750	41,993
Total Local Repayment Of Debt		156,214	118,589	116,489
Total Repayment Of Debt		156,214	118,589	116,489
Total Revenues/Sources		4,606,740	5,195,317	5,001,213
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	40,765	44,360	25,555
Total Revenues/Sources Net of Transfers		4,565,975	5,150,957	4,975,658

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	931,953	952,672	907,052
Special Education - Instruction	11-2XX-100-XXX	155,942	158,782	148,367
Basic Skills/Remedial - Instruction	11-230-100-XXX	2,797	102,963	53,044
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,782	9,719	7,820
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,224,716	1,442,387	1,420,346
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,504	22,602	20,951
Undist. Expenditures - Health Services	11-000-213-XXX	66,369	66,998	70,266
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	48,927	50,541	50,700
Undist. Expenditures - Child Study Teams	11-000-219-XXX	88,486	91,410	139,667
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	74,825	77,187	60,360
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	6,401	9,800	9,200
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	1,400	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	106,641	117,337	77,016
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	101,754	132,881	105,211
Undist. Expend. - Central Services	11-000-251-XXX	106,819	110,419	96,012
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	3,500	3,500	3,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	285,957	314,550	325,840
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	272,363	338,500	337,168
Personal Services - Employee Benefits	11-XXX-XXX-2XX	618,984	708,987	797,772
Total Undistributed Expenditures		3,023,246	3,488,499	3,515,009
Interest Earned On Maintenance Reserve	10-606	0	0	350
Total General Current Expense		4,118,720	4,712,635	4,631,642
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,012	2,012	2,012
Interest Deposit To Capital Reserve	10-604	0	0	750

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		2,012	2,012	2,762
Transfer Of Funds To Charter Schools	10-000-100-56X	67,472	79,913	56,784
General Fund Grand Total		4,188,204	4,794,560	4,691,188
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,282	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	79,899	76,558	77,464
Support Services	20-218-200-XXX	29,131	31,516	2,703
Total Preschool Education Aid	20-218-XXX-XXX	109,030	108,074	80,167
Total State Projects	20-XXX-XXX-XXX	109,030	108,074	80,167
Federal Projects:				
Title I	20-XXX-XXX-XXX	58,593	57,513	43,135
Title II	20-XXX-XXX-XXX	10,862	10,167	7,625
Title Vi	20-XXX-XXX-XXX	7,738	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	72,817	69,626	52,220
Other	20-XXX-XXX-XXX	0	36,788	10,389
Total Federal Projects	20-XXX-XXX-XXX	150,010	174,094	113,369
Total Special Revenue Funds		262,322	282,168	193,536
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	156,214	118,589	116,489
Total Debt Service Funds		156,214	118,589	116,489
Total Expenditures/Appropriations		4,606,740	5,195,317	5,001,213
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	40,765	44,360	25,555
Total Expenditures Net of Transfers		4,565,975	5,150,957	4,975,658

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	254,076	274,570	270,494	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	151,267	301,535	301,535	302,285
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	5,000	155,000	155,000	155,350
--Legal Reserve	140,510	138,440	53,384	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	2	2	2	2

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	\$15,039	\$15,894	\$15,729	\$19,199	\$16,284
Total Classroom Instruction	\$8,529	\$9,074	\$9,373	\$11,457	\$9,476
Classroom-Salaries and Benefits	\$8,236	\$8,716	\$8,949	\$10,968	\$9,024
Classroom-General Supplies and Textbooks	\$170	\$224	\$277	\$319	\$302
Classroom-Purchased Services	\$123	\$133	\$147	\$170	\$151
Total Support Services	\$2,192	\$2,411	\$2,433	\$2,834	\$2,512
Support Services-Salaries and Benefits	\$2,044	\$2,265	\$2,255	\$2,320	\$1,771
Total Administrative Costs	\$2,138	\$2,280	\$1,981	\$2,653	\$2,030
Administration Salaries and Benefits	\$1,701	\$1,891	\$1,589	\$1,930	\$1,659
Total Operations and Maintenance of Plant	\$2,025	\$1,985	\$1,892	\$2,184	\$2,220
Operations and Maintenance-Salaries and Benefits	\$964	\$1,049	\$830	\$958	\$1,073
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$41	\$39	\$44	\$64	\$45
Total Equipment Costs	\$165	\$0	\$0	\$0	\$0
Legal Costs	\$42	\$50	\$43	\$118	\$53
Employee Benefits as a percentage of salaries*	37.30%	36.79%	41.58%	39.90%	47.09%

*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)
Transportation Services, including Fuel	Buena Regional BOE - Transportation Jointure	0
Transportation Services, including Fuel	Atlantic County Special Services - Transportation Jointure	0
Purchasing	Educational Data Services - Member	0
Municipal/Public Works	Township of Weymouth - Snow Plowing	0
Insurance Coverages and Benefits	Atlantic and Cape May Counties Association of School Business Officials	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,198,730
(B) Estimated Net Taxable Valuation (as of 10/01/16)	161,722,470
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3596
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,273,226
(E) Estimated Net Taxable Valuation (as of 10/01/16)	161,722,470
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4056

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,198,730
(H) Estimated Equalized Valuation (as of 10/01/16)	183,634,307
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1973
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,273,226
(K) Estimated Equalized Valuation (as of 10/01/16)	183,634,307
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2379

NAME=Brian London

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$111,427
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	01/01/14
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	70
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,110
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	\$13,714
Contractual Post-Employment Benefit Description of Payout of Sick days	$111,427 \times 1/260 \times 12$
Contractual Post-Employment Benefit Description of Payout of Vacation days	$111,427 \times 1/260 \times 20$
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
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=Brian London

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=Patricia Palmieri

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Business Administrator
Base Annual Salary Amount	\$68,000
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	10/18/16
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	78
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,030
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	\$4,707
Contractual Post-Employment Benefit Description of Payout of Sick days	\$68,000 x 1/260 x 12
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$68,000 x 1/260 x 20
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
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=Patricia Palmieri

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	