

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	153.0	161.0	160.0
On Roll Special Ed Full-Time	21.0	24.0	25.0
On Roll Subtotal	174.0	185.0	185.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	26.0	21.0	29.0
Sent to Other Districts Special Ed	6.0	5.0	4.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,249,791	2,354,957	2,354,957
Unrestricted Miscellaneous Revenues	10-1XXX	33,119	10,000	10,000
Interest Earned On Maintenance Reserve	10-1XXX	0	10	10
Interest Earned On Capital Reserve Funds	10-1XXX	275	265	35
Subtotal - Revenues From Local Sources		2,283,185	2,365,232	2,365,002
Revenues from State Sources:				
School Choice Aid	10-3116	256,070	273,730	356,084
Categorical Transportation Aid	10-3121	45,514	45,514	45,514
Categorical Special Education Aid	10-3132	167,247	167,247	167,247
Equalization Aid	10-3176	1,604,758	1,604,758	1,604,758
Categorical Security Aid	10-3177	36,675	36,675	36,675
Adjustment Aid	10-3178	19,046	19,046	0
Parcc Readiness Aid	10-3181	2,340	2,340	0
Per Pupil Growth Aid	10-3182	2,340	2,340	0
Professional Learning Community Aid	10-3183	1,980	1,980	0
Other State Aids	10-3XXX	348	0	0
Subtotal - Revenues From State Sources		2,136,318	2,153,630	2,210,278
Budgeted Fund Balance - Operating Budget	10-303	0	14,339	381,697
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	191,054	0
Adjustment For Prior Year Encumbrances		0	43,395	0
Actual Revenues (Over)/Under Expenditures		-60,425	0	0
Total Operating Budget		4,359,078	4,767,650	4,956,977
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,408	0	0
Total Revenues From Local Sources	20-1XXX	5,408	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	51,053	43,765	37,200
Title II	20-4451-4455	11,173	6,502	5,526
Title IV	20-4471-4474	0	10,000	8,500
Title Vi	20-4417-4418	13,682	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	60,602	60,154	47,954
Total Revenues From Federal Sources		136,510	120,421	99,180
Total Grants And Entitlements		141,918	120,421	99,180
Repayment of Debt:				
Transfers From Other Funds	40-5200	57,471	0	96,266
Transfers From Capital Reserve	40-5210	0	191,054	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	119,348	19,348	19,348
Total Revenues From Local Sources		119,348	19,348	19,348
Total Local Repayment Of Debt		176,819	210,402	115,614
Total Repayment Of Debt		176,819	210,402	115,614
Total Revenues/Sources		4,677,815	5,098,473	5,171,771
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	191,054	0
Deduct Transfer-Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	57,471	0	0
Total Revenues/Sources Net of Transfers		4,620,344	4,907,419	5,171,771

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,149,106	1,184,135	1,237,133
Special Education - Instruction	11-2XX-100-XXX	125,759	93,053	105,341
Basic Skills/Remedial - Instruction	11-230-100-XXX	72,155	76,222	79,927
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,759	9,000	9,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	5,724	13,600	13,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	936,458	1,065,357	1,204,096
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,902	21,039	16,200
Undist. Expenditures - Health Services	11-000-213-XXX	64,310	62,957	70,643
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	70,025	74,252	79,398
Undist. Expenditures - Guidance	11-000-218-XXX	46,797	43,877	46,715
Undist. Expenditures - Child Study Teams	11-000-219-XXX	96,474	121,074	117,926
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	19,686	9,000	17,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,658	8,800	7,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	91,547	84,095	102,271
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	103,325	97,652	95,213
Undist. Expend. - Central Services	11-000-251-XXX	105,165	86,735	70,537
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	395,957	448,920	458,987
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	276,796	360,901	403,961
Personal Services - Employee Benefits	11-XXX-XXX-2XX	583,950	660,190	736,704
Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	57,471	0	0
Total Undistributed Expenditures		2,875,521	3,144,849	3,426,651
Interest Earned On Maintenance Reserve	10-606	0	10	10
Increase In Maintenance Reserve	10-606	0	0	25,000
Total General Current Expense		4,230,024	4,520,869	4,896,662
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	73,740	14,871	14,871
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	191,054	0
Interest Deposit To Capital Reserve	10-604	0	265	35
Total Capital Outlay		73,740	206,190	14,906
Transfer Of Funds To Charter Schools	10-000-100-56X	55,314	40,591	45,409
General Fund Grand Total		4,359,078	4,767,650	4,956,977
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,408	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	51,053	43,765	37,200
Title II	20-XXX-XXX-XXX	11,173	6,502	5,526
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
Title Vi	20-XXX-XXX-XXX	13,682	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	60,602	60,154	47,954
Total Federal Projects	20-XXX-XXX-XXX	136,510	120,421	99,180
Total Special Revenue Funds		141,918	120,421	99,180
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	176,819	210,402	115,614
Total Debt Service Funds		176,819	210,402	115,614
Total Expenditures/Appropriations		4,677,815	5,098,473	5,171,771
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	191,054	0
Deduct Transfer-Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	57,471	0	0
Total Expenditures Net of Transfers		4,620,344	4,907,419	5,171,771

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	371,416	250,706	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	606,565	606,565	606,830	606,865
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	85,000	85,000	100,010	125,020
Restricted for General Operating Budget	Legal Reserve	87,533	395,330	381,697	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	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	\$16,447	\$16,910	\$17,435	\$16,818	\$17,737
Total Classroom Instruction	\$9,471	\$9,876	\$9,959	\$9,621	\$10,291
Classroom-Salaries and Benefits	\$8,920	\$9,174	\$9,150	\$8,852	\$9,539
Classroom-General Supplies and Textbooks	\$477	\$584	\$702	\$668	\$680
Classroom-Purchased Services	\$74	\$118	\$107	\$102	\$72
Total Support Services	\$1,973	\$2,340	\$2,466	\$2,380	\$2,504
Support Services-Salaries and Benefits	\$1,757	\$2,037	\$2,127	\$2,058	\$2,142
Total Administrative Costs	\$2,304	\$2,062	\$1,908	\$1,840	\$1,826
Administration Salaries and Benefits	\$1,814	\$1,463	\$1,536	\$1,486	\$1,377
Total Operations and Maintenance of Plant	\$2,504	\$2,535	\$2,888	\$2,768	\$2,849
Operations and Maintenance-Salaries and Benefits	\$1,243	\$1,146	\$1,327	\$1,283	\$1,322
Board Contribution to Food Services	\$35	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$46	\$157	\$151	\$153
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$124	\$62	\$53	\$51	\$54
Employee Benefits as a percentage of salaries*	29.83%	31.15%	32.13%	34.39%	36.70%

*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)
Special Education Services	ACSSSD - OT/PT services and testing as needed.	0
Transportation Services, including Fuel	Student transportation jointures with GEHR and Weymouth.	0
Municipal/Public Works	Trash pick up with Estell Manor	0
Municipal/Public Works	Snow removal with Estell Manor	0
Insurance Coverages and Benefits	Atlantic Cape Joint Insurance Fund participation.	0

ID=Estell Manor City

Category	Amount
(A) General Fund School Levy	2,354,957
(D) Total School Levy	2,374,305
(B) Estimated Net Taxable Valuation (as of 10/01/17)	154,318,605
(H) Estimated Equalized Valuation (as of 10/01/17)	161,100,261
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5260
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5386
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4618
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4738

Name=Joseph Rodio

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$80,000
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	10
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	\$2,127
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	\$21,277
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract.
Contractual Post-Employment Benefit Description of Payout of Personal days	None.
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=Joseph Rodio

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=Robert Garguilo

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$117,000
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	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	\$4,000
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	Per contract.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract.
Contractual Post-Employment Benefit Description of Payout of Personal days	None.
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=Robert Garguilo

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	Per Diem Rate.
Additional Comment 2	None Reported
Additional Comment 3	None Reported