

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	804.0	772.0	775.0
Pupils On Roll Special Ed Full-Time	82.0	72.0	68.0
Pupils On Roll SUBTOTAL	886.0	844.0	843.0
Pupils in Private School Placements	1.0	2.0	4.0
Pupils Sent to Other Districts Regular	27.0	33.0	56.0
Pupils Sent to Other Districts Special Ed	12.0	21.0	25.0
Pupils Received	15.0	29.0	26.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,033,884	11,254,562	11,661,111
Total Tuition	10-1300	69,901	53,255	29,236
Transportation Fees From Individuals	10-1410	150	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	25,132	4,100	4,100
Interest Earned On Current Expense Emergency Res	10-1XXX	5	0	0
Interest Earned On Maintenance Reserve	10-1XXX	2	2	2
Interest Earned On Capital Reserve Funds	10-1XXX	126	10	10
Subtotal - Revenues From Local Sources		11,129,200	11,311,929	11,694,459
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	59,759	69,426	69,426
Extraordinary Aid	10-3131	21,106	0	0
Categorical Special Education Aid	10-3132	507,050	515,308	515,308
Educational Adequacy Aid	10-3175	77,534	0	0
Equalization Aid	10-3176	810,011	798,863	798,863
Categorical Security Aid	10-3177	44,731	51,965	51,965
Under Adequacy Aid	10-3180	0	77,534	77,534
Parcc Readiness Aid	10-3181	0	9,570	9,570
Per Pupil Growth Aid	10-3182	0	9,570	9,570
Professional Learning Community Aid	10-3183	0	9,030	9,030
Other State Aids	10-3XXX	29,754	0	0
Subtotal - Revenues From State Sources		1,549,945	1,541,266	1,541,266
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,371	16,103
Subtotal - Revenues From Federal Sources		0	15,371	16,103
Budgeted Fund Balance - Operating Budget	10-303	0	364,377	298,374

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	40,000	40,000
Withdrawal From Maint. Reserve	10-310	0	20,000	20,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	139,908	163,400
Withdrawal From Current Expense Emergency Rsv	10-312	0	50,085	0
Adjustment For Prior Year Encumbrances		0	151,841	0
Actual Revenues (Over)/Under Expenditures		-18,133	0	0
Total Operating Budget		12,661,012	13,634,777	13,773,602
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	147,107	173,299	173,299
Total Revenues From State Sources		147,107	173,299	173,299
Revenues from Federal Sources:				
Title I	20-4411-4416	236,635	229,984	166,493
Title II	20-4451-4455	28,781	35,139	21,261
Title III	20-4491-4494	14,348	11,839	8,287
I.D.E.A. Part B (Handicapped)	20-4420-4429	330,574	298,747	207,955
Preschool Development Expansion Grant	20-4527	199,246	323,959	359,989
Preschool Development Expansion Grant-Pr Yr C/O	20-4527	0	44,913	0
Other	20-4XXX	0	8,835	6,185
Total Revenues From Federal Sources		809,584	953,416	770,170
Total Grants And Entitlements		956,691	1,126,715	943,469
Repayment of Debt:				
Transfers From Other Funds	40-5200	2,175	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	172,082	251,167	259,380

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest On Investments	40-1510	12	10	10
Miscellaneous	40-1XXX	12	10	10
Total Revenues From Local Sources		172,094	251,177	259,390
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	138,046	133,263	134,746
Budgeted Fund Balance	40-303	0	7,510	2,177
Total Local Repayment Of Debt		312,315	391,950	396,313
Actual Revenues (Over)/Under Expenditures		-1,015	0	0
Total Repayment Of Debt		311,300	391,950	396,313
Total Revenues/Sources		13,929,003	15,153,442	15,113,384
Total Revenues/Sources Net of Transfers		13,929,003	15,153,442	15,113,384

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,793,116	4,126,103	3,955,588
Special Education - Instruction	11-2XX-100-XXX	924,908	977,455	985,744
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,314	1,050	90,888
Bilingual Education - Instruction	11-240-100-XXX	153,406	174,167	171,246
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	27,000	28,800	28,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	7,200	7,200	7,200
Before/After School Programs	11-421-XXX-XXX	7,360	9,780	29,700
Summer School	11-422-XXX-XXX	21,068	0	0
Community Services Programs/Operations	11-800-330-XXX	259	350	350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,121,738	1,970,457	2,354,624
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	58,518	62,020	63,261
Undist. Expenditures - Health Services	11-000-213-XXX	98,529	97,029	97,254
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	146,808	181,206	179,241
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	9,258	36,827	19,327
Undist. Expenditures - Guidance	11-000-218-XXX	55,087	71,628	65,244
Undist. Expenditures - Child Study Teams	11-000-219-XXX	259,595	279,843	275,072
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	52,364	9,460	17,800
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	151,445	191,015	139,052
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,305	4,950	6,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	326,867	381,293	334,249
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	327,413	351,823	351,113
Undist. Expend. - Central Services	11-000-251-XXX	228,622	245,720	244,850
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	185	31,769	68,700
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	823,409	917,796	885,656
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	584,112	626,032	640,907
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,031,439	2,364,922	2,308,356

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Undistributed Expenditures		7,284,694	7,823,790	8,051,306
Interest Earned On Maintenance Reserve	10-606	0	2	2
Total General Current Expense		12,220,325	13,148,697	13,320,824
Capital Expenditures:				
Equipment	12-XXX-XXX-730	12,296	2,670	2,730
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,742	65,742	65,742
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		47,038	68,422	68,482
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	0	23,315	23,315
Total Summer School	13-422-X00-XXX	0	23,315	23,315
Total Special Schools	13-XXX-XXX-XXX	0	23,315	23,315
Transfer Of Funds To Charter Schools	10-000-100-56X	393,649	394,343	360,981
General Fund Grand Total		12,661,012	13,634,777	13,773,602
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,185	24,381	24,381
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,225	42,462	42,462
Nonpublic Handicapped Services	20-XXX-XXX-XXX	32,774	36,238	36,238
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,073	38,070	38,070
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,130	10,998	10,998
Nonpublic Security Aid	20-XXX-XXX-XXX	9,720	21,150	21,150
Total Other State Projects		147,107	173,299	173,299
Total State Projects	20-XXX-XXX-XXX	147,107	173,299	173,299
Preschool Expansion Grant Instruction	20-220-100-XXX	130,168	198,674	213,477
Preschool Expansion Grant Support Services	20-220-200-XXX	69,078	170,198	146,512

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Preschool Expansion Grant	20-220-XXX-XXX	199,246	368,872	359,989
Federal Projects:				
Title I	20-XXX-XXX-XXX	236,635	229,984	166,493
Title II	20-XXX-XXX-XXX	28,781	35,139	21,261
Title III	20-XXX-XXX-XXX	14,348	11,839	8,287
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	330,574	298,747	207,955
Other	20-XXX-XXX-XXX	0	8,835	6,185
Total Federal Projects	20-XXX-XXX-XXX	809,584	953,416	770,170
Total Special Revenue Funds		956,691	1,126,715	943,469
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	311,300	391,950	396,313
Total Debt Service Funds		311,300	391,950	396,313
Total Expenditures/Appropriations		13,929,003	15,153,442	15,113,384
Total Expenditures Net of Transfers		13,929,003	15,153,442	15,113,384

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	407,538	383,150	516,883	269,659
--Repayment of Debt	8,672	9,687	2,177	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	88,980	129,107	129,117	89,127
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	40,000	75,002	95,004	75,006
--Legal Reserve	502,442	317,317	51,150	0
--Tuition Reserve	271,500	303,308	163,400	0
--Current Expense Emergency Reserve	50,080	50,085	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	\$11,318	\$11,148	\$11,731	\$12,932	\$12,307
Total Classroom Instruction	\$7,550	\$7,465	\$7,937	\$8,555	\$8,209
Classroom-Salaries and Benefits	\$7,202	\$7,218	\$7,693	\$8,347	\$7,940
Classroom-General Supplies and Textbooks	\$264	\$192	\$158	\$139	\$205
Classroom-Purchased Services	\$84	\$56	\$86	\$70	\$64
Total Support Services	\$1,277	\$1,235	\$1,201	\$1,467	\$1,314
Support Services-Salaries and Benefits	\$1,103	\$1,045	\$1,004	\$1,297	\$1,151
Total Administrative Costs	\$1,262	\$1,276	\$1,345	\$1,535	\$1,494
Administration Salaries and Benefits	\$1,062	\$1,083	\$1,093	\$1,193	\$1,221
Total Operations and Maintenance of Plant	\$1,164	\$1,117	\$1,184	\$1,306	\$1,222
Operations and Maintenance-Salaries and Benefits	\$635	\$633	\$656	\$728	\$670
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$55	\$53	\$54	\$59	\$57
Total Equipment Costs	\$0	\$14	\$0	\$3	\$3
Legal Costs	\$20	\$17	\$17	\$31	\$18
Employee Benefits as a percentage of salaries*	30.63%	31.14%	33.65%	33.06%	33.04%

*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	Member of Greater Egg Harbor Regional Transportation Consortium	0
Transportation Services, including Fuel	Agreement with Atlantic County Utility Authorities for fuel	0
Purchasing	Member of Educational Data Purchasing Consortium	0
Purchasing	Member of Educational Services Commission of New Jersey	0
Purchasing	Member of E-Rate program for technology purchases and reimbursements	0
Purchasing	Participant with ACES for natural gas services	0
Purchasing	Participant with the ACT program for telecommunication services	0
Municipal/Public Works	Shared services with Absecon City for trash removal	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,661,111
(B) Estimated Net Taxable Valuation (as of 10/01/17)	705,932,900
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.6519
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,920,491
(E) Estimated Net Taxable Valuation (as of 10/01/17)	705,932,900
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.6886

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,661,111
(H) Estimated Equalized Valuation (as of 10/01/16)	709,592,700
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6434
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,920,491
(K) Estimated Equalized Valuation (as of 10/01/16)	709,592,700
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6799

NAME=Theresa DeFranco

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$145,000
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	10/01/14
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	
Total Allowances Amount	\$1,000
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	\$2,790
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement/50% Per Diem/Cap at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation/50% Per Diem
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Theresa DeFranco

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=Tina Davisson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$105,033
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	07/01/16
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	4
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	\$2,000
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	\$22,574
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement/Per Diem/Excess of 75/Less than 170/Capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused at 1/260 Per Diem
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Tina Davisson

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	