

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	225.0	216.0	240.0
Pupils On Roll Special Ed Full-Time	45.0	37.0	37.0
Pupils On Roll SUBTOTAL	270.0	253.0	277.0
Pupils in Private School Placements	2.0		0.0
Pupils Sent to Other Districts Regular	29.0	21.0	21.0
Pupils Sent to Other Districts Special Ed	20.0	17.0	21.0
Pupils Received	28.0	22.0	29.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,376,567	6,704,576	6,838,668
Total Tuition	10-1300	772,000	507,883	499,665
Unrestricted Miscellaneous Revenues	10-1XXX	0	15,158	15,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,548	2,000	2,000
Other Restricted Miscellaneous Revenues	10-1XXX	8,941	0	0
Subtotal - Revenues From Local Sources		7,159,056	7,229,617	7,355,333
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,606	49,582	49,582
Categorical Special Education Aid	10-3132	154,606	156,877	156,877
Categorical Security Aid	10-3177	59,917	60,674	60,674
Adjustment Aid	10-3178	396,411	396,411	396,411
Parcc Readiness Aid	10-3181	0	3,100	3,100
Per Pupil Growth Aid	10-3182	0	3,100	3,100
Professional Learning Community Aid	10-3183	0	2,780	2,780
Other State Aids	10-3XXX	6,717	0	0
Subtotal - Revenues From State Sources		667,257	672,524	672,524
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	18,299	0
Subtotal - Revenues From Federal Sources		0	18,299	0
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	0	32,500	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	50,000	50,468
Adjustment For Prior Year Encumbrances		0	117,247	0
Actual Revenues (Over)/Under Expenditures		-11,152	0	0
Total Operating Budget		7,815,161	8,683,442	8,780,536

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	18,926	0	0
Total Revenues From Local Sources	20-1XXX	18,926	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	131,760	92,232	144,936
Other Restricted Entitlements	20-32XX	132,181	135,947	115,555
Total Revenues From State Sources		263,941	228,179	260,491
Revenues from Federal Sources:				
Title I	20-4411-4416	120,093	84,815	72,093
Title II	20-4451-4455	35,634	34,268	29,128
I.D.E.A. Part B (Handicapped)	20-4420-4429	199,370	132,376	112,520
Other	20-4XXX	0	2,933	2,493
Total Revenues From Federal Sources		355,097	254,392	216,234
Total Grants And Entitlements		637,964	482,571	476,725
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	198,687	190,913	188,000
Total Revenues From Local Sources		198,687	190,913	188,000
Total Local Repayment Of Debt		198,687	190,913	188,000
Total Repayment Of Debt		198,687	190,913	188,000
Total Revenues/Sources		8,651,812	9,356,926	9,445,261
Total Revenues/Sources Net of Transfers		8,651,812	9,356,926	9,445,261

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,105,951	2,377,191	2,377,419
Special Education - Instruction	11-2XX-100-XXX	389,306	405,000	416,771
Basic Skills/Remedial - Instruction	11-230-100-XXX	299,992	310,300	319,073
Bilingual Education - Instruction	11-240-100-XXX	10,177	11,500	11,031
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,048	16,600	16,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	68,045	65,500	65,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,274,760	1,473,838	1,270,757
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	91,049	105,200	106,879
Undist. Expenditures - Health Services	11-000-213-XXX	64,070	66,951	68,521
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	57,646	71,000	80,710
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	39,167	108,015	112,888
Undist. Expenditures - Guidance	11-000-218-XXX	166,257	170,900	174,121
Undist. Expenditures - Child Study Teams	11-000-219-XXX	300,711	316,451	317,583
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	90,380	99,350	96,589
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	148,229	146,300	148,472
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,263	6,500	6,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	214,951	216,888	212,146
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	63,662	60,000	60,077
Undist. Expend. - Central Services	11-000-251-XXX	152,742	156,860	158,791
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	18,784	15,300	13,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	718,002	844,057	885,178
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	129,233	168,500	195,189
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,283,240	1,395,225	1,590,225
Undistributed Expenditures-Food Services	11-000-310-930	30,000	30,000	30,000
Total Undistributed Expenditures		4,848,146	5,451,335	5,528,126
Total General Current Expense		7,736,665	8,637,426	8,734,520

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	11,405	25,000	25,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,516	3,516	3,516
Interest Deposit To Capital Reserve	10-604	0	2,000	2,000
Total Capital Outlay		64,921	30,516	30,516
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	13,575	15,500	15,500
Total Summer School	13-422-X00-XXX	13,575	15,500	15,500
Total Special Schools	13-XXX-XXX-XXX	13,575	15,500	15,500
General Fund Grand Total		7,815,161	8,683,442	8,780,536
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	18,926	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	131,760	92,232	144,936
Total Preschool Education Aid	20-218-XXX-XXX	131,760	92,232	144,936
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,638	15,066	12,806
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,371	45,952	39,059
Nonpublic Handicapped Services	20-XXX-XXX-XXX	52,596	35,307	30,011
Nonpublic Nursing Services	20-XXX-XXX-XXX	31,690	23,985	20,387
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,011	8,093	13,292
Nonpublic Security Aid	20-XXX-XXX-XXX	8,875	7,544	0
Total Other State Projects		132,181	135,947	115,555
Total State Projects	20-XXX-XXX-XXX	263,941	228,179	260,491
Federal Projects:				
Title I	20-XXX-XXX-XXX	120,093	84,815	72,093

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-XXX-XXX-XXX	35,634	34,268	29,128
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	199,370	132,376	112,520
Other	20-XXX-XXX-XXX	0	2,933	2,493
Total Federal Projects	20-XXX-XXX-XXX	355,097	254,392	216,234
Total Special Revenue Funds		637,964	482,571	476,725
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	198,687	190,913	188,000
Total Debt Service Funds		198,687	190,913	188,000
Total Expenditures/Appropriations		8,651,812	9,356,926	9,445,261
Total Expenditures Net of Transfers		8,651,812	9,356,926	9,445,261

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	330,756	250,000	250,000	250,000
--Repayment of Debt	1	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	383,787	387,335	389,335	391,335
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	318,188	308,950	276,450	276,450
--Legal Reserve	1,082,428	1,265,466	702,211	0
--Tuition Reserve	100,495	100,468	50,468	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	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	\$20,442	\$23,883	\$25,702	\$28,013	\$26,764
Total Classroom Instruction	\$12,087	\$13,904	\$14,876	\$16,188	\$15,524
Classroom-Salaries and Benefits	\$11,389	\$13,141	\$13,786	\$14,987	\$14,443
Classroom-General Supplies and Textbooks	\$527	\$575	\$823	\$911	\$817
Classroom-Purchased Services	\$171	\$188	\$267	\$290	\$265
Total Support Services	\$3,668	\$4,453	\$4,919	\$5,362	\$5,112
Support Services-Salaries and Benefits	\$3,196	\$3,855	\$4,077	\$4,432	\$4,254
Total Administrative Costs	\$1,858	\$2,019	\$1,981	\$2,181	\$2,028
Administration Salaries and Benefits	\$1,415	\$1,533	\$1,584	\$1,713	\$1,641
Total Operations and Maintenance of Plant	\$2,384	\$3,008	\$3,436	\$3,748	\$3,603
Operations and Maintenance-Salaries and Benefits	\$1,447	\$1,530	\$1,598	\$1,737	\$1,581
Board Contribution to Food Services	\$93	\$111	\$109	\$119	\$108
Total Extracurricular Costs	\$339	\$373	\$365	\$396	\$370
Total Equipment Costs	\$179	\$42	\$91	\$99	\$90
Legal Costs	\$74	\$10	\$18	\$18	\$16
Employee Benefits as a percentage of salaries*	28.34%	30.26%	31.08%	31.10%	34.72%

\*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.



Item	Line Number	Source	Amount	Explanation
1	300	Miscellaneous Income sources mainly interest income	15,000	Miscellaneous Income sources mainly interest income

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	CMCSSSD and Itinerant Services	0
Food Services	Food preparation with Wildwood High School	0
Social Worker/Psychologist	Social Worker Shared with Wildwood High School	0
Others	Trash/Recycling with City of North Wildwood	0
Others	Coordination of record management (shredding) with City of North Wildwood	0
Transportation Services, including Fuel	Transportation services supplied by CMCSSSD	0
Purchasing	Purchases of energy through Aces	0
Purchasing	Telephone and internet via ACT and ERATE	0
Purchasing	South Jersey Technology Partnership (SJTP) & Middlesex Regional Educational Services Commission (MRESC)	0
Professional Staff Development	Coordination of professional services with other schools within county	0
Insurance Coverages and Benefits	Medical and prescription insurance acquired through NJ Pensions SEHBP	0
Insurance Coverages and Benefits	General Liability and Workman's Compensation insurance via ACCASBO Joint Insurance Fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,838,668
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,582,103,357
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.2648
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,026,668
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,582,103,357
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.2721
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,838,668
(H) Estimated Equalized Valuation (as of 10/01/16)	2,569,770,638
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2661
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,026,668
(K) Estimated Equalized Valuation (as of 10/01/16)	2,569,770,638
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.2734
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NAME=Carolyn Morey

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor Student Servic
Base Annual Salary Amount	\$107,772
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	15
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	\$4,356
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$417
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$421
Contractual Post-Employment Benefit Description of Payout of Sick days	Same as staff
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 month employee - not entitled to vacation time
Contractual Post-Employment Benefit Description of Payout of Personal days	10 month employee - not entitled to vacation time
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=Carolyn Morey

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	10 month employee - not entitled to vacation time
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=Christopher Armstrong

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$130,050
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	07/01/15
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	\$7,050
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$417
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,807
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	Per Contract
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=Christopher Armstrong

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 Donolan

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$107,772
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	15
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	\$1,055
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$417
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$4,195
Contractual Post-Employment Benefit Description of Payout of Sick days	Same as staff
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 month employee - not entitled to vacation time
Contractual Post-Employment Benefit Description of Payout of Personal days	Same as staff
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 Donolan

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	10 month employee - not entitled to vacation time
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=Rose M. Millar

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$95,000
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	01/15/17
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,977
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	Per contract/not entitled pers day pay out
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=Rose M. Millar

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	