

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	284.0	300.0	334.0
Pupils On Roll Special Ed Full-Time	71.0	74.0	44.0
Pupils On Roll SUBTOTAL	355.0	374.0	378.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	2.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	5.0	5.0	7.0
Pupils Received	14.0	10.0	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	2,587,830	2,639,586	2,692,378
Total Tuition	10-1300	187,942	131,220	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	82,225	15,000	10,000
Subtotal - Revenues From Local Sources		2,857,997	2,785,806	2,707,378
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,217	3,994	3,994
Extraordinary Aid	10-3131	36,229	0	0
Categorical Special Education Aid	10-3132	170,596	174,074	174,074
Equalization Aid	10-3176	2,274,046	2,284,324	2,284,324
Categorical Security Aid	10-3177	17,739	20,739	20,739
Parcc Readiness Aid	10-3181	0	3,250	3,250
Per Pupil Growth Aid	10-3182	0	3,250	3,250
Professional Learning Community Aid	10-3183	0	3,280	3,280
Other State Aids	10-3XXX	7,544	9,780	0
Subtotal - Revenues From State Sources		2,509,371	2,502,691	2,492,911
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	16,103	18,299
Subtotal - Revenues From Federal Sources		0	16,103	18,299
Budgeted Fund Balance - Operating Budget	10-303	0	103,208	185,962
Other Financing Sources	10-5XXX	308	0	0
Actual Revenues (Over)/Under Expenditures		108,259	0	0
Total Operating Budget		5,475,935	5,407,808	5,404,550
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,039	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	1,039	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	86,640	90,712	84,604
Total Revenues From State Sources		86,640	90,712	84,604
Revenues from Federal Sources:				
Title I	20-4411-4416	117,962	93,368	87,888
Title II	20-4451-4455	18,048	13,127	11,268
I.D.E.A. Part B (Handicapped)	20-4420-4429	116,941	96,635	89,158
Other	20-4XXX	760	2,408	0
Total Revenues From Federal Sources		253,711	205,538	188,314
Transfers From Operating Budget-Prek	20-5200	17,493	22,472	32,625
Total Grants And Entitlements		358,883	318,722	305,543
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	192,780	0	0
Total Revenues From Local Sources		192,780	0	0
Total Local Repayment Of Debt		192,780	0	0
Total Repayment Of Debt		192,780	0	0
Total Revenues/Sources		6,027,598	5,726,530	5,710,093
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	17,493	22,472	32,625
Total Revenues/Sources Net of Transfers		6,010,105	5,704,058	5,677,468

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,576,805	1,566,613	1,517,721
Special Education - Instruction	11-2XX-100-XXX	858,901	738,400	732,914
Basic Skills/Remedial - Instruction	11-230-100-XXX	122,379	107,833	86,283
Bilingual Education - Instruction	11-240-100-XXX	179	286	346
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,632	10,981	9,750
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	321,439	300,799	299,630
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	3,511	4,000	5,000
Undist. Expenditures - Health Services	11-000-213-XXX	59,388	60,690	61,499
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	198,749	198,739	179,077
Undist. Expenditures - Child Study Teams	11-000-219-XXX	329,937	336,272	328,898
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	36,355	42,075	38,945
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	46,812	49,269	50,244
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,736	4,350	4,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	99,767	117,652	110,822
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	165,864	168,250	168,018
Undist. Expend. - Central Services	11-000-251-XXX	114,294	120,482	119,975
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	299,239	328,194	308,459
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	330,574	235,890	254,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	874,072	998,731	1,109,917
Total Undistributed Expenditures		2,881,737	2,965,393	3,039,234
Total General Current Expense		5,457,633	5,389,506	5,386,248
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,302	18,302	18,302
Total Capital Outlay		18,302	18,302	18,302
General Fund Grand Total		5,475,935	5,407,808	5,404,550

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,039	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	87,488	95,184	93,427
Support Services	20-218-200-XXX	16,645	18,000	23,802
Total Preschool Education Aid	20-218-XXX-XXX	104,133	113,184	117,229
Total State Projects	20-XXX-XXX-XXX	104,133	113,184	117,229
Federal Projects:				
Title I	20-XXX-XXX-XXX	117,962	93,368	87,888
Title II	20-XXX-XXX-XXX	18,048	13,127	11,268
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	116,941	96,635	89,158
Other	20-XXX-XXX-XXX	760	2,408	0
Total Federal Projects	20-XXX-XXX-XXX	253,711	205,538	188,314
Total Special Revenue Funds		358,883	318,722	305,543
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	192,780	0	0
Total Debt Service Funds		192,780	0	0
Total Expenditures/Appropriations		6,027,598	5,726,530	5,710,093
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	17,493	22,472	32,625
Total Expenditures Net of Transfers		6,010,105	5,704,058	5,677,468

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	289,053	352,381	287,273	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,513	1,513	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	352,262	186,789	148,689	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	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	\$13,417	\$13,550	\$14,206	\$13,218	\$13,007
Total Classroom Instruction	\$9,060	\$9,193	\$9,433	\$8,734	\$8,641
Classroom-Salaries and Benefits	\$8,788	\$8,952	\$9,106	\$8,500	\$8,404
Classroom-General Supplies and Textbooks	\$230	\$232	\$250	\$187	\$188
Classroom-Purchased Services	\$42	\$9	\$78	\$47	\$49
Total Support Services	\$2,154	\$2,165	\$2,345	\$2,197	\$2,130
Support Services-Salaries and Benefits	\$1,184	\$1,365	\$1,456	\$1,368	\$1,327
Total Administrative Costs	\$1,226	\$1,211	\$1,337	\$1,274	\$1,274
Administration Salaries and Benefits	\$735	\$743	\$816	\$764	\$801
Total Operations and Maintenance of Plant	\$921	\$922	\$1,058	\$980	\$933
Operations and Maintenance-Salaries and Benefits	\$418	\$438	\$453	\$417	\$427
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$56	\$59	\$32	\$34	\$30
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$19	\$2	\$6	\$16	\$13
Employee Benefits as a percentage of salaries*	25.42%	27.18%	31.73%	32.54%	37.61%

*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)
Business Services	Shared Business Services agreement with Gateway, Westville and National Park	0
Special Education Services	Shared CST Services agreement with Gateway, Westville and National Park	0
Food Services	Food Services provided through Gateway Regional School District	0
Transportation Services, including Fuel	Transportation Services provided through Gateway Regional School District	0
Purchasing	ACT for Telecommunications and ACES for Electric and Gas	0
Curriculum Services	Curriculum Services shared with Gateway, Westville and National Park	0
Insurance Coverages and Benefits	District is a member of GCSSD JIF for Property and Casulty Insurance and a member of NJ SHIF for Health Benefits	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,905,750
(B) Estimated Net Taxable Valuation (as of 10/01/16)	236,840,836
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2269
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,905,750
(E) Estimated Net Taxable Valuation (as of 10/01/16)	236,840,836
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2269

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,905,750
(H) Estimated Equalized Valuation (as of 10/01/16)	248,745,448
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1682
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,905,750
(K) Estimated Equalized Valuation (as of 10/01/16)	248,745,448
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1682

NAME=DEBORAH WILSON

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CURRICULUM DIRECTOR
Base Annual Salary Amount	\$110,044
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	07/01/17
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	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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=DEBORAH WILSON

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=RENEE EGAN

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$121,618
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	07/01/17
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	\$2,040
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,466
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,094
Contractual Post-Employment Benefit Description of Payout of Sick days	110 DAYS @ \$70/DAY
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 DAYS @ \$466.35/DAY
Contractual Post-Employment Benefit Description of Payout of Personal days	3 DAYS @ \$466.35/DAY
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=RENEE EGAN

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=SHARED SERVICE

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	15
Shared County	15
Shared District	1715
Shared District	5870
Job Title Other District	SUPERINTENDENT
Job Title Other District	BUSINESS ADMINISTRATOR
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	0
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

NAME=SHARED SERVICE

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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	
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	