

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	191.0	197.0	227.0
Pupils On Roll Special Ed Full-Time	34.0	29.0	4.0
Pupils On Roll SUBTOTAL	225.0	226.0	231.0
Pupils in Private School Placements	2.0	1.0	2.0
Pupils Sent to Other Districts Special Ed	1.0	3.0	2.0
Pupils Received		16.0	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	2,536,529	2,622,962	2,675,421
Total Tuition	10-1300	13,000	8,749	16,110
Unrestricted Miscellaneous Revenues	10-1XXX	5,286	3,000	3,000
Subtotal - Revenues From Local Sources		2,554,815	2,634,711	2,694,531
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,424	5,453	5,453
Extraordinary Aid	10-3131	7,415	0	0
Categorical Special Education Aid	10-3132	132,086	134,019	134,019
Equalization Aid	10-3176	850,018	850,798	850,798
Categorical Security Aid	10-3177	4,841	5,736	5,736
Parcc Readiness Aid	10-3181	0	2,120	2,120
Per Pupil Growth Aid	10-3182	0	2,120	2,120
Professional Learning Community Aid	10-3183	0	2,260	2,260
Other State Aids	10-3XXX	5,715	0	0
Subtotal - Revenues From State Sources		1,005,499	1,002,506	1,002,506
Budgeted Fund Balance - Operating Budget	10-303	0	317,342	378,742
Actual Revenues (Over)/Under Expenditures		-80,428	0	0
Total Operating Budget		3,479,886	3,954,559	4,075,779
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	255	0	0
Total Revenues From Local Sources	20-1XXX	255	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	283,094	303,914	239,600
Total Revenues From State Sources		283,094	303,914	239,600

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	17,667	18,394	14,715
Title II	20-4451-4455	12,847	9,341	7,473
I.D.E.A. Part B (Handicapped)	20-4420-4429	109,894	94,189	75,351
Other	20-4XXX	0	4,442	3,554
Total Revenues From Federal Sources		140,408	126,366	101,093
Total Grants And Entitlements		423,757	430,280	340,693
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	31,455	30,684	34,914
Total Revenues From Local Sources		31,455	30,684	34,914
Total Local Repayment Of Debt		31,455	30,684	34,914
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		31,456	30,684	34,914
Total Revenues/Sources		3,935,099	4,415,523	4,451,386
Total Revenues/Sources Net of Transfers		3,935,099	4,415,523	4,451,386

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,270,843	1,325,287	1,422,883
Special Education - Instruction	11-2XX-100-XXX	420,290	420,877	421,476
Basic Skills/Remedial - Instruction	11-230-100-XXX	134,604	144,658	154,265
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,342	10,000	11,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	106,165	163,470	172,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,935	14,571	10,935
Undist. Expenditures - Health Services	11-000-213-XXX	61,755	73,454	63,991
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	123,125	167,791	136,452
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,174	53,312	50,500
Undist. Expenditures - Guidance	11-000-218-XXX	33,586	37,201	37,761
Undist. Expenditures - Child Study Teams	11-000-219-XXX	77,870	72,000	75,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	37,160	39,500	38,370
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	55,015	57,920	68,621
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,996	11,425	10,950
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	181,267	207,169	207,505
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	40,507	43,581	43,546
Undist. Expend. - Central Services	11-000-251-XXX	82,934	77,600	77,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	209,533	254,772	252,256
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	47,575	87,550	95,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	518,912	637,927	670,674
Total Undistributed Expenditures		1,592,509	1,999,243	2,011,161
Total General Current Expense		3,427,588	3,900,065	4,021,285
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	17,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	52,298	54,494	37,494

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		52,298	54,494	54,494
General Fund Grand Total		3,479,886	3,954,559	4,075,779
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	255	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,269	22,422	29,256
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	74,497	99,855	117,023
Nonpublic Handicapped Services	20-XXX-XXX-XXX	129,124	136,513	87,767
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,100	35,010	5,554
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,203	10,114	0
Nonpublic Security Aid	20-XXX-XXX-XXX	10,901	0	0
Total Other State Projects		283,094	303,914	239,600
Total State Projects	20-XXX-XXX-XXX	283,094	303,914	239,600
Federal Projects:				
Title I	20-XXX-XXX-XXX	17,667	18,394	14,715
Title II	20-XXX-XXX-XXX	12,847	9,341	7,473
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	109,894	94,189	75,351
Other	20-XXX-XXX-XXX	0	4,442	3,554
Total Federal Projects	20-XXX-XXX-XXX	140,408	126,366	101,093
Total Special Revenue Funds		423,757	430,280	340,693
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	31,456	30,684	34,914
Total Debt Service Funds		31,456	30,684	34,914
Total Expenditures/Appropriations		3,935,099	4,415,523	4,451,386
Total Expenditures Net of Transfers		3,935,099	4,415,523	4,451,386

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	254,643	263,195	258,890	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	5	5	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	611,013	682,889	369,852	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	1	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	\$13,879	\$14,601	\$16,174	\$16,146	\$16,252
Total Classroom Instruction	\$9,350	\$9,943	\$10,603	\$10,532	\$10,919
Classroom-Salaries and Benefits	\$9,046	\$9,546	\$10,039	\$10,035	\$10,298
Classroom-General Supplies and Textbooks	\$173	\$271	\$353	\$332	\$467
Classroom-Purchased Services	\$131	\$125	\$211	\$165	\$155
Total Support Services	\$1,991	\$2,033	\$2,589	\$2,637	\$2,409
Support Services-Salaries and Benefits	\$1,170	\$1,188	\$1,363	\$1,410	\$1,255
Total Administrative Costs	\$1,536	\$1,555	\$1,673	\$1,694	\$1,666
Administration Salaries and Benefits	\$1,022	\$1,039	\$1,108	\$1,116	\$1,105
Total Operations and Maintenance of Plant	\$957	\$1,020	\$1,253	\$1,228	\$1,196
Operations and Maintenance-Salaries and Benefits	\$437	\$452	\$456	\$467	\$473
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$46	\$51	\$55	\$55	\$62
Total Equipment Costs	\$0	\$0	\$0	\$0	\$74
Legal Costs	\$14	\$9	\$18	\$18	\$17
Employee Benefits as a percentage of salaries*	21.78%	23.24%	27.69%	27.52%	28.24%

*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 Casualty 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	2,675,421
(B) Estimated Net Taxable Valuation (as of 10/01/16)	253,727,377
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0544
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,710,335
(E) Estimated Net Taxable Valuation (as of 10/01/16)	253,727,377
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0682

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,675,421
(H) Estimated Equalized Valuation (as of 10/01/16)	263,177,978
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0166
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,710,335
(K) Estimated Equalized Valuation (as of 10/01/16)	263,177,978
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0298

NAME=Janis Gansert

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$121,447
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	06/30/21
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	\$3,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem X Number of Days
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=Janis Gansert

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 Services

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	15
Shared District	5740
Job Title Other District	Business Administrator
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	
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Shared Services

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	not eligible - shared service cost would be paid by GRHS
Additional Comment 2	shared svc contract for BA/SBA, payroll, a/c payable and clerical - \$72150
Additional Comment 3	