

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	120.0	117.0	116.0
On Roll Special Ed Full-Time	22.0	11.0	14.0
On Roll Subtotal	142.0	128.0	130.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	0.0	0.0	1.0
Sent to Other Districts Special Ed	4.0	5.0	3.0
Received	6.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,110,012	2,152,212	2,379,641
	Total Tuition	10-1300	18,400	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	7,807	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	2,029	173	175
	Total Revenues from Local Sources		2,138,248	2,152,385	2,379,816
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	59,476	59,476	59,476
	Extraordinary Aid	10-3131	6,495	0	0
	Categorical Special Education Aid	10-3132	73,426	91,218	91,218
	Equalization Aid	10-3176	447,437	447,437	447,437
	Categorical Security Aid	10-3177	18,682	36,819	36,819
	Adjustment Aid	10-3178	49,411	44,871	10,945
	PARCC Readiness Aid	10-3181	1,220	0	0
	Per Pupil Growth Aid	10-3182	1,220	0	0
	Professional Learning Community Aid	10-3183	1,330	0	0
	Other State Aids	10-3XXX	1,079	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,000	0	0
	Total Revenues from State Sources		660,776	679,821	645,895
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	234,186	156,443
	Actual Revenues (Over)/Under Expenditures		-100,025	0	0
General Fund Revenues	Total Operating Budget		2,698,999	3,066,392	3,182,154
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	33,068	33,572	21,897
	Total Revenues from State Sources		33,068	33,572	21,897
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,876	27,070	21,656
	Title II	20-4451-4455	4,043	3,711	2,968
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	46,352	47,231	37,784
	Total Revenues from Federal Sources		87,271	88,012	70,408
Special Revenue Fund Revenues	Total Grants and Entitlements		120,339	121,584	92,305

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	268,532	255,473	299,958
	Interest on Investments	40-1510	862	0	0
	Miscellaneous	40-1XXX	862	0	0
	Total Revenues from Local Sources		269,394	255,473	299,958
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	150,796	128,731	129,052
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	56,203	863
	Total Local Repayment of Debt		420,190	440,407	429,873
	Actual Revenues (Over)/Under Expenditures		-279	0	0
Debt Service Fund Revenues	Total Repayment of Debt		419,911	440,407	429,873
All Fund Revenues	Total Revenues/Sources		3,239,249	3,628,383	3,704,332
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,239,249	3,628,383	3,704,332

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	809,803	819,634	854,882
	Special Education-Instruction	11-2XX-100-XXX	230,991	252,277	259,062
	Basic Skills/Remedial-Instruction	11-230-100-XXX	180,363	200,324	186,295
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	185,105	288,388	262,154
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	96,807	104,667	112,260
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,026	71,500	71,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	20,881	25,500	26,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	12,600	16,200	7,200
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	46,776	41,829	51,829
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	595	600	600
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	168	500	500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	129,225	150,677	131,855
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,511	3,299	3,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	74,307	84,552	70,796
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	164,726	182,709	190,173
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	169,752	200,782	269,599
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	504,363	622,781	683,774
		Total Undistributed Expenditures		1,477,842	1,793,984
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	173	175
General Fund Current Expenses	Total General Current Expense		2,698,999	3,066,392	3,182,154
General Fund Expenses and Transfers	General Fund Grand Total		2,698,999	3,066,392	3,182,154
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	33,068	33,572	21,897
	Total Preschool Education Aid	20-218-XXX-XXX	33,068	33,572	21,897
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	33,068	33,572	21,897
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,876	27,070	21,656
	Title II	20-XXX-XXX-XXX	4,043	3,711	2,968
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	Title Vi	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	46,352	47,231	37,784

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	87,271	88,012	70,408
Special Revenue Fund Expenses	Total Special Revenue Funds		120,339	121,584	92,305
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	419,911	440,407	429,873
	Total Debt Service Funds		419,911	440,407	429,873
All Fund Expenses	Total Expenditures/Appropriations		3,239,249	3,628,383	3,704,332
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,239,249	3,628,383	3,704,332

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	102,029	102,202	102,377
	Legal Reserve	287,305	381,064	148,869	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	255,328	259,565	257,574	250,000
	Repayment of Debt	56,787	57,066	863	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,476	\$16,128	\$18,793	\$20,395	\$20,555
Total Classroom Instruction	\$11,180	\$10,996	\$12,844	\$13,708	\$13,961
Classroom-Salaries and Benefits	\$10,195	\$10,221	\$11,876	\$12,701	\$12,956
Classroom-General Supplies and Textbooks	\$639	\$459	\$604	\$604	\$604
Classroom-Purchased Services	\$345	\$316	\$363	\$403	\$401
Total Support Services	\$2,169	\$2,046	\$2,327	\$2,577	\$2,687
Support Services-Salaries and Benefits	\$1,644	\$1,498	\$1,767	\$1,955	\$2,075
Total Administrative Costs	\$1,811	\$1,785	\$2,070	\$2,428	\$2,121
Administration Salaries and Benefits	\$1,564	\$1,591	\$1,821	\$2,045	\$1,841
Total Operations and Maintenance of Plant	\$1,270	\$1,250	\$1,477	\$1,617	\$1,672
Operations and Maintenance-Salaries and Benefits	\$528	\$544	\$639	\$688	\$714
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$52	\$26	\$35	\$86	\$38
Employee Benefits as a percentage of salaries*	30.08%	32.16%	42.38%	38.13%	41.36%

*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 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Shared Service Agreement with Pinelands Regional School District for Food Services	0
Professional Staff Development	Joint Professional Development Programs with Tuckerton, Bass River and LEH School District	0
Special Education Services	Shared Service with Tuckerton Elementary for OT Services	0
	Shared Service with LEH School District for PT Services	0
	Shared Service with LEH School District for Behavior Specialist Services	0
Staffing - Other	Shared Service with Tuckerton Elementary for PE Teacher	0
	Shared Art Teacher with Bass River Elementary	0
	Shared Music Teacher with Beach Haven Elementary	0
Technology Services	Shared Service Agreement with Pinelands Regional for Technology and Support Services	0
Transportation Services, including Fuel	Jointures with Pinelands Regional and Tuckerton Elementary for Transportation Routes	0

Estimated Tax Rates

Municipality	Category	Amount
Eagleswood	(A) General Fund School Levy	2,379,641
	(D) Total School Levy	2,679,599
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	234,303,700
	(H) Estimated Equalized Valuation (as of 10/01/18)	230,818,343
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0156
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1436
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0310
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1609

Employee Contract List for District

Name	Category	Measure
Allison Bogart	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$81,687
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	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	None Reported
	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$700
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$5,655
	Contractual Post-Employment Benefit Description of Payout of Sick days	43.5 days @\$130/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None At This Time
	Contractual Post-Employment Benefit Description of Payout of Personal days	None At This Time
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Allison Bogart	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Deborah Snyder	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$130,810
	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	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	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	None Reported	

Employee Contract List for District

Name	Category	Measure
Deborah Snyder	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$700
	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	140 sick days @\$130/day capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Due At This Time
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Due At This Time
	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
	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	