

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	708.0	739.0	749.0
On Roll Special Ed Full-Time	104.0	106.0	96.0
On Roll Subtotal	812.0	845.0	845.0
In Private School Placements	20.0	21.0	20.0
Sent to Other Districts Regular	603.0	555.0	567.0
Sent to Other Districts Special Ed	131.0	110.0	130.0
Received	3.0	2.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,684,332	13,684,332	13,821,175
Total Tuition	10-1300	85,721	25,000	25,000
Transportation Fees From Other LEAs	10-1420-1440	47,263	15,000	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	47,978	4,000	4,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	25
Subtotal - Revenues From Local Sources		13,865,294	13,728,332	13,865,700
Revenues from State Sources:				
School Choice Aid	10-3116	285,442	292,404	357,504
Categorical Transportation Aid	10-3121	683,050	683,050	683,812
Extraordinary Aid	10-3131	210,016	25,000	25,000
Categorical Special Education Aid	10-3132	981,906	981,906	981,906
Equalization Aid	10-3176	10,427,797	10,427,797	10,427,797
Categorical Security Aid	10-3177	200,265	200,265	200,265
Adjustment Aid	10-3178	6,962	6,962	0
Parcc Readiness Aid	10-3181	16,820	16,820	0
Per Pupil Growth Aid	10-3182	16,820	16,820	0
Professional Learning Community Aid	10-3183	15,800	15,800	0
Other State Aids	10-3XXX	105,316	0	0
Subtotal - Revenues From State Sources		12,950,194	12,666,824	12,676,284
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	37,688	17,201	14,639
Subtotal - Revenues From Federal Sources		37,688	17,201	14,639
Budgeted Fund Balance - Operating Budget	10-303	0	1,032,934	1,533,850
Other Financing Sources	10-5XXX	4,142	0	0
Adjustment For Prior Year Encumbrances		0	85,030	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		437,303	0	0
Total Operating Budget		27,294,621	27,530,321	28,090,473
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	27,776	32,248	32,250
Total Revenues From Local Sources	20-1XXX	27,776	32,248	32,250
Revenues from Federal Sources:				
Title I	20-4411-4416	239,391	247,713	210,500
Title II	20-4451-4455	26,502	40,842	34,750
I.D.E.A. Part B (Handicapped)	20-4420-4429	230,007	223,466	190,000
Total Revenues From Federal Sources		495,900	512,021	435,250
Total Grants And Entitlements		523,676	544,269	467,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	38,808	38,920	42,240
Total Revenues From Local Sources		38,808	38,920	42,240
Total Local Repayment Of Debt		38,808	38,920	42,240
Actual Revenues (Over)/Under Expenditures		1,680	0	0
Total Repayment Of Debt		40,488	38,920	42,240
Total Revenues/Sources		27,858,785	28,113,510	28,600,213
Total Revenues/Sources Net of Transfers		27,858,785	28,113,510	28,600,213

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,744,208	3,433,676	3,842,427
Special Education - Instruction	11-2XX-100-XXX	1,109,930	1,138,374	1,136,893
Basic Skills/Remedial - Instruction	11-230-100-XXX	796,062	1,166,802	1,305,960
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,703	750	750
Community Services Programs/Operations	11-800-330-XXX	185	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	10,798,005	10,906,197	10,343,379
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	236,175	149,019	152,342
Undist. Expenditures - Health Services	11-000-213-XXX	227,533	226,846	232,767
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	322,487	322,070	341,138
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	213,915	200,381	207,690
Undist. Expenditures - Guidance	11-000-218-XXX	60,729	130,065	140,268
Undist. Expenditures - Child Study Teams	11-000-219-XXX	290,960	322,314	341,490
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	397,280	354,278	403,003
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	545,418	353,256	326,681
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	66,078	209,141	241,109
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	508,600	380,952	344,892
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	453,550	450,804	465,097
Undist. Expend. - Central Services	11-000-251-XXX	442,087	431,887	359,561
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	3,000	3,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,959,557	1,938,679	2,003,191
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,221,718	2,388,832	2,380,660
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,452,130	2,730,614	2,743,519
Undistributed Expenditures-Food Services	11-000-310-930	12,340	0	0
Total Undistributed Expenditures		21,208,562	21,498,335	21,029,787
Total General Current Expense		26,860,650	27,237,937	27,315,817

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	34,890	17,874	9,300
Facilities Acquisition And Const. Serv.	12-000-400-XXX	353,702	213,422	178,331
Increase In Capital Reserve	10-604	0	0	517,128
Interest Deposit To Capital Reserve	10-604	0	0	25
Total Capital Outlay		388,592	231,296	704,784
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	22,620	37,350	42,000
Summer School - Support Services	13-422-200-XXX	12,796	13,775	16,600
Total Summer School	13-422-X00-XXX	35,416	51,125	58,600
Total Special Schools	13-XXX-XXX-XXX	35,416	51,125	58,600
Transfer Of Funds To Charter Schools	10-000-100-56X	9,963	9,963	11,272
General Fund Grand Total		27,294,621	27,530,321	28,090,473
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	27,776	32,248	32,250
Federal Projects:				
Title I	20-XXX-XXX-XXX	239,391	247,713	210,500
Title II	20-XXX-XXX-XXX	26,502	40,842	34,750
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	230,007	223,466	190,000
Total Federal Projects	20-XXX-XXX-XXX	495,900	512,021	435,250
Total Special Revenue Funds		523,676	544,269	467,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	40,488	38,920	42,240
Total Debt Service Funds		40,488	38,920	42,240
Total Expenditures/Appropriations		27,858,785	28,113,510	28,600,213
Total Expenditures Net of Transfers		27,858,785	28,113,510	28,600,213

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,655,013	1,703,135	1,738,270	548,906
Unrestricted	Repayment of Debt	1,680	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	517,153
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	510,873	422,015	344,486	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,198	\$17,166	\$17,785	\$16,494	\$17,266
Total Classroom Instruction	\$8,904	\$8,839	\$9,459	\$8,811	\$9,454
Classroom-Salaries and Benefits	\$8,199	\$8,466	\$9,015	\$8,414	\$8,784
Classroom-General Supplies and Textbooks	\$470	\$257	\$338	\$296	\$579
Classroom-Purchased Services	\$235	\$116	\$106	\$101	\$90
Total Support Services	\$3,152	\$3,615	\$3,750	\$3,334	\$3,494
Support Services-Salaries and Benefits	\$2,553	\$2,773	\$2,911	\$2,533	\$2,670
Total Administrative Costs	\$1,859	\$2,187	\$2,031	\$1,942	\$1,831
Administration Salaries and Benefits	\$1,394	\$1,723	\$1,629	\$1,497	\$1,433
Total Operations and Maintenance of Plant	\$2,253	\$2,508	\$2,497	\$2,362	\$2,438
Operations and Maintenance-Salaries and Benefits	\$254	\$269	\$310	\$251	\$279
Board Contribution to Food Services	\$0	\$15	\$0	\$0	\$0
Total Extracurricular Costs	\$1	\$2	\$1	\$1	\$1
Total Equipment Costs	\$156	\$43	\$16	\$21	\$11
Legal Costs	\$94	\$175	\$64	\$86	\$59
Employee Benefits as a percentage of salaries*	26.93%	29.46%	33.31%	33.51%	32.11%

*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 2017-18 revised appropriations and the 2018-19 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)
Custodial and Maintenance Services	Pittsgrove consortium	0
Transportation Services, including Fuel	Private school transportation through educational services Commission	0
Purchasing	Use multiple cooperative purchasing agreements	0
Insurance Coverages and Benefits	Use Joint Insurance Fund and Health Insurance Fund	0

ID=Waterford Twp

Category	Amount
(A) General Fund School Levy	13,821,175
(D) Total School Levy	13,863,415
(B) Estimated Net Taxable Valuation (as of 10/01/17)	704,991,500
(H) Estimated Equalized Valuation (as of 10/01/17)	761,001,172
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9605
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9665
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8162
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8217

Name=Brenda Harring

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$140,000
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	06/30/20
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	None Reported
Total Allowances Amount	\$7,750
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,341
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,981
Contractual Post-Employment Benefit Description of Payout of Sick days	19 days x 557.69
Contractual Post-Employment Benefit Description of Payout of Vacation days	23 days x 557.69
Contractual Post-Employment Benefit Description of Payout of Personal days	1 day x 557.69
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

Name=Brenda Haring

Category	Measure
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

Name=Daniel Fox

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$140,591
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	07/01/16
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	3
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	\$4,475
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$793
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,488
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days x 570.74
Contractual Post-Employment Benefit Description of Payout of Personal days	2 days x 570.74
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

Name=Daniel Fox

Category	Measure
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