

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	15.0		0.0
On Roll Special Ed Full-Time	216.0	194.0	205.0
On Roll Special Ed Shared-Time	2.0	1.0	0.0
On Roll Subtotal	233.0	195.0	205.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	3,974,832	4,054,328	4,054,328
Tuition From LEAs	10-1310	7,514,923	7,720,423	7,461,540
Non-Resident Fees	10-1350	306,350	297,000	264,000
Unrestricted Miscellaneous Revenues	10-1XXX	52,364	46,000	57,000
Interest Earned On Maintenance Reserve	10-1XXX	0	450	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	275	275
Subtotal - Revenues From Local Sources		11,848,469	12,118,476	11,838,143
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	114,520	120,000	75,000
Subtotal - Revenues From Federal Sources		114,520	120,000	75,000
Transfers From Other Funds	10-5200	0	41,546	220,808
Actual Revenues (Over)/Under Expenditures		-203,845	0	0
Total Operating Budget		11,759,144	12,280,022	12,133,951
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	104,661	0	0
Total Revenues From Local Sources	20-1XXX	104,661	0	0
Revenues from Federal Sources:				
Other	20-4XXX	27,365	0	0
Total Revenues From Federal Sources		27,365	0	0
Total Grants And Entitlements		132,026	0	0
Total Revenues/Sources		11,891,170	12,280,022	12,133,951
Total Revenues/Sources Net of Transfers		11,891,170	12,280,022	12,133,951

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	3,341,841	3,501,903	3,486,765
Other Instructional Programs - Instruction	11-4XX-100-XXX	795,487	778,956	750,020
Community Services Programs/Operations	11-800-330-XXX	5,700	6,500	6,500
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	208,585	218,020	200,780
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	911,511	910,868	904,112
Undist. Expenditures - Child Study Teams	11-000-219-XXX	522,960	565,896	572,360
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	89,954	92,474	92,075
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	21,512	45,000	35,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	343,409	362,746	355,203
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	370,310	378,934	384,670
Undist. Expend. - Central Services	11-000-251-XXX	200,074	212,652	216,206
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	75,083	82,460	86,969
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,828,860	2,052,184	1,958,714
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,555,746	2,989,710	2,966,802
Undistributed Expenditures-Food Services	11-000-310-930	74,068	0	0
Total Undistributed Expenditures		7,202,072	7,910,944	7,772,891
Interest Earned On Maintenance Reserve	10-606	450	450	1,000
Increase In Maintenance Reserve	10-606	200,000	0	0
Total General Current Expense		11,545,550	12,198,753	12,017,176
Capital Expenditures:				
Equipment	12-XXX-XXX-730	213,319	80,994	116,500
Interest Deposit To Capital Reserve	10-604	275	275	275
Total Capital Outlay		213,594	81,269	116,775
General Fund Grand Total		11,759,144	12,280,022	12,133,951

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	104,661	0	0
Federal Projects:				
Other	20-XXX-XXX-XXX	27,365	0	0
Total Federal Projects	20-XXX-XXX-XXX	27,365	0	0
Total Special Revenue Funds		132,026	0	0
Total Expenditures/Appropriations		11,891,170	12,280,022	12,133,951
Total Expenditures Net of Transfers		11,891,170	12,280,022	12,133,951

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	930,209	1,136,342	1,136,342	1,136,342
Unrestricted	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	110,701	110,976	111,251	111,526
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	630,825	831,275	831,725	832,725
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve		0		
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	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	\$47,839	\$48,662	\$57,560	\$62,716	\$58,615
Total Classroom Instruction	\$25,142	\$24,041	\$28,421	\$30,815	\$28,939
Classroom-Salaries and Benefits	\$24,410	\$23,453	\$27,705	\$30,057	\$28,253
Classroom-General Supplies and Textbooks	\$460	\$384	\$406	\$411	\$373
Classroom-Purchased Services	\$272	\$204	\$310	\$347	\$313
Total Support Services	\$9,105	\$10,115	\$11,876	\$13,083	\$12,224
Support Services-Salaries and Benefits	\$8,730	\$9,647	\$11,343	\$12,502	\$11,691
Total Administrative Costs	\$4,968	\$5,514	\$6,518	\$7,105	\$6,785
Administration Salaries and Benefits	\$4,198	\$4,739	\$5,555	\$6,055	\$5,795
Total Operations and Maintenance of Plant	\$8,202	\$8,641	\$10,702	\$11,666	\$10,623
Operations and Maintenance-Salaries and Benefits	\$2,806	\$2,967	\$3,491	\$3,807	\$3,649
Board Contribution to Food Services	\$355	\$318	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$173	\$915	\$361	\$416	\$568
Legal Costs	\$29	\$43	\$75	\$57	\$68
Employee Benefits as a percentage of salaries*	36.91%	36.69%	41.44%	41.44%	41.40%

*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)
Special Education Services	provide itinerant services (o/t, p/t, case management, speech, etc) services to area districts	0
Food Services	Interlocal agreement to provide Food Service Director to local district	0
Others	Provide recreational facilities to area districts and community groups	0
Transportation Services, including Fuel	Purchase fuel from County of Cape May	0
Transportation Services, including Fuel	Provide student transportation services to area districts through jointure agreements	0
Purchasing	Procurement through Ed Services Commission of NJ	0
Purchasing	Cooperative agreements for electrical, refrigeration and plumbing services with Middle Township BOE as lead agency	0
Purchasing	Purchase of utilities through ACES	0
Insurance Coverages and Benefits	Member of NJ School Boards Joint Insurance Fund	0

Name=Barbara J. Makoski

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$168,884
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	07/01/13
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$4,150
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$375
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,290
Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 x sal x 22 days
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Barbara J. Makoski

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=Kathleen M. Allen

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$104,040
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	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	12
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	\$9,772
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$275
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,800
Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Kathleen M. Allen

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=Michael McCourt

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$76,772
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	06/30/18
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	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	\$650
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	\$13,498
Contractual Post-Employment Benefit Description of Payout of Sick days	\$60 X 113 days available, max \$8500
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of sal X 22.75 days available
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Michael McCourt

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