

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	429.0	440.0	453.0
On Roll Special Ed Full-Time	116.0	112.0	117.0
On Roll Subtotal	545.0	552.0	570.0
In Private School Placements	6.0	4.0	0.0
Sent to Other Districts Regular	96.5	92.5	111.0
Sent to Other Districts Special Ed	41.0	38.5	35.0
Received	27.0	31.0	0.0
In State Facilities	1.0	2.0	3.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,877,931	9,184,652	9,584,891
Total Tuition	10-1300	131,637	195,962	225,376
Transportation Fees From Individuals	10-1410	2,660	4,420	7,366
Transportation Fees From Other LEAs	10-1420-1440	268,134	141,089	206,785
Unrestricted Miscellaneous Revenues	10-1XXX	33,160	16,935	45,130
Interest Earned On Maintenance Reserve	10-1XXX	0	150	30
Interest Earned On Capital Reserve Funds	10-1XXX	205	232	80
Subtotal - Revenues From Local Sources		9,313,727	9,543,440	10,069,658
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	641,970	641,970	653,808
Extraordinary Aid	10-3131	83,005	0	0
Categorical Special Education Aid	10-3132	441,644	441,644	504,067
Equalization Aid	10-3176	1,063,893	1,063,893	1,063,893
Categorical Security Aid	10-3177	81,178	81,178	102,940
Adjustment Aid	10-3178	3,918,560	3,795,219	3,719,006
Parcc Readiness Aid	10-3181	6,880	6,880	0
Per Pupil Growth Aid	10-3182	6,880	6,880	0
Professional Learning Community Aid	10-3183	6,050	6,050	0
Other State Aids	10-3XXX	3,851	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	0	3,000	3,000
Subtotal - Revenues From State Sources		6,253,911	6,046,714	6,046,714
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	19,716	18,758	20,939
ARRA/SEMI Revenue	10-4210	707	0	0
Subtotal - Revenues From Federal Sources		20,423	18,758	20,939

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	331,160	391,688
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	1,097,250	0	214,751
Withdrawal From Maint. Reserve	10-310	0	200,000	100,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	125,000
Actual Revenues (Over)/Under Expenditures		-568,719	0	0
Total Operating Budget		16,116,592	16,140,072	16,968,750
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	12,732	20,205	0
Total Revenues From Local Sources	20-1XXX	12,732	20,205	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	69,433	72,977	58,382
Total Revenues From State Sources		69,433	72,977	58,382
Revenues from Federal Sources:				
Title I	20-4411-4416	108,530	242,945	194,356
Title II	20-4451-4455	21,914	38,500	37,810
Title Vi	20-4417-4418	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	222,472	226,350	177,981
Total Revenues From Federal Sources		352,916	517,795	418,147
Total Grants And Entitlements		435,081	610,977	476,529
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	520,529	498,881	476,839
Total Revenues From Local Sources		520,529	498,881	476,839
Budgeted Fund Balance	40-303	0	0	3,449
Total Local Repayment Of Debt		520,529	498,881	480,288

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		-3,448	0	0
Total Repayment Of Debt		517,081	498,881	480,288
Total Revenues/Sources		17,068,754	17,249,930	17,925,567
Total Revenues/Sources Net of Transfers		17,068,754	17,249,930	17,925,567

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,992,137	2,859,653	2,922,354
Special Education - Instruction	11-2XX-100-XXX	1,585,742	1,565,247	1,558,566
Basic Skills/Remedial - Instruction	11-230-100-XXX	379,769	531,171	547,520
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,883	51,838	58,338
School-Sponsored Athletics - Instruction	11-402-100-XXX	22,466	31,494	33,494
Community Services Programs/Operations	11-800-330-XXX	1,500	1,500	1,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,874,022	4,168,018	4,187,765
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27	65	65
Undist. Expenditures - Health Services	11-000-213-XXX	153,085	162,351	168,860
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	111,726	137,666	132,064
Undist. Expenditures - Guidance	11-000-218-XXX	122,725	132,444	139,267
Undist. Expenditures - Child Study Teams	11-000-219-XXX	509,335	452,733	511,642
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	30,294	32,766	33,431
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	126,499	130,378	136,312
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,539	5,000	5,060
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	384,689	432,946	391,315
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	252,627	286,130	268,223
Undist. Expend. - Central Services	11-000-251-XXX	206,632	235,742	229,746
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	23,958	29,678	29,882
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,012,531	1,228,031	1,255,217
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,079,252	1,064,882	1,058,003
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,528,933	2,494,780	2,610,807
Undistributed Expenditures-Food Services	11-000-310-930	18,006	5,000	10,000
Total Undistributed Expenditures		10,437,880	10,998,610	11,167,659
Interest Earned On Maintenance Reserve	10-606	0	150	30
Increase In Current Expense Emergency Reserve	10-607	125,000	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		15,564,377	16,039,663	16,289,461
Capital Expenditures:				
Equipment	12-XXX-XXX-730	27,406	38,829	9,440
Facilities Acquisition And Const. Serv.	12-000-400-XXX	177,202	47,907	644,476
Increase In Capital Reserve	10-604	300,000	0	0
Interest Deposit To Capital Reserve	10-604	205	232	80
Total Capital Outlay		504,813	86,968	653,996
Transfer Of Funds To Charter Schools	10-000-100-56X	47,402	13,441	25,293
General Fund Grand Total		16,116,592	16,140,072	16,968,750
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,732	20,205	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,493	7,724	6,179
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	17,916	10,306	8,245
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	25,478	20,382
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,157	13,677	10,942
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,700	5,217	4,174
Nonpublic Security Aid	20-XXX-XXX-XXX	6,475	10,575	8,460
Other	20-XXX-XXX-XXX	25,692	0	0
Total Other State Projects		69,433	72,977	58,382
Total State Projects	20-XXX-XXX-XXX	69,433	72,977	58,382
Federal Projects:				
Title I	20-XXX-XXX-XXX	108,530	242,945	194,356
Title II	20-XXX-XXX-XXX	21,914	38,500	37,810
Title Vi	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	222,472	226,350	177,981
Total Federal Projects	20-XXX-XXX-XXX	352,916	517,795	418,147
Total Special Revenue Funds		435,081	610,977	476,529

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	517,081	498,881	480,288
Total Debt Service Funds		517,081	498,881	480,288
Total Expenditures/Appropriations		17,068,754	17,249,930	17,925,567
Total Expenditures Net of Transfers		17,068,754	17,249,930	17,925,567

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	303,599	400,324	400,324	322,701
Unrestricted	Repayment of Debt	1	3,449	3,449	0
Restricted for General Operating Budget	Capital Reserve	1,011,484	214,439	214,671	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	375,000	375,000	175,150	75,180
Restricted for General Operating Budget	Legal Reserve	1,091,573	645,225	314,065	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	125,000	125,000	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	\$17,611	\$19,107	\$20,166	\$19,613	\$19,375
Total Classroom Instruction	\$10,890	\$11,998	\$12,365	\$11,843	\$11,695
Classroom-Salaries and Benefits	\$10,032	\$11,102	\$11,476	\$10,972	\$10,816
Classroom-General Supplies and Textbooks	\$830	\$884	\$852	\$833	\$843
Classroom-Purchased Services	\$27	\$12	\$38	\$38	\$36
Total Support Services	\$2,590	\$2,512	\$2,667	\$2,486	\$2,596
Support Services-Salaries and Benefits	\$2,260	\$2,195	\$2,454	\$2,213	\$2,333
Total Administrative Costs	\$1,757	\$1,964	\$2,029	\$2,206	\$1,997
Administration Salaries and Benefits	\$1,287	\$1,433	\$1,470	\$1,616	\$1,449
Total Operations and Maintenance of Plant	\$1,921	\$2,078	\$2,505	\$2,477	\$2,474
Operations and Maintenance-Salaries and Benefits	\$856	\$874	\$937	\$957	\$1,022
Board Contribution to Food Services	\$13	\$33	\$9	\$9	\$18
Total Extracurricular Costs	\$117	\$102	\$200	\$198	\$213
Total Equipment Costs	\$201	\$50	\$72	\$70	\$17
Legal Costs	\$89	\$122	\$101	\$100	\$96
Employee Benefits as a percentage of salaries*	31.08%	36.43%	34.26%	35.06%	36.17%

*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)
Transportation Services, including Fuel	Jointures with Woodbine, Upper Township, Middle Township, Stone Harbor, Avalon and Sea Isle City School Districts	0
Transportation Services, including Fuel	Purchase bus fuel from Cape May County	0
Transportation Services, including Fuel	Transportation with CMCSSTD Shared Service	0
Purchasing	Member of MRESC cooperative	0
Purchasing	Telephone-ACT program participant	0
Purchasing	Electric-ACES program participant	0
Purchasing	Natural Gas-ACES program participant	0
Municipal/Public Works	Dennis Township picks up our trash and recycling	0

ID=Dennis Township

Category	Amount
(A) General Fund School Levy	9,584,891
(D) Total School Levy	10,061,730
(B) Estimated Net Taxable Valuation (as of 10/01/17)	878,998,500
(H) Estimated Equalized Valuation (as of 10/01/17)	895,292,829
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0904
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1447
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0706
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1238

Name=John Murphy

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology
Base Annual Salary Amount	\$80,418
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	\$2,600
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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=John Murphy

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=Mark Miller

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$135,000
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	07/01/12
End Date of Contract	06/30/19
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	\$8,712
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	\$14,873
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible until 8 years of employment
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max vacation days multiplied by daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Mark Miller

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=Paige Sharp-Rumaker

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$102,915
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	\$6,100
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	\$14,896
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement multiplied by daily rate
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum vacation days multiplied by daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Paige Sharp-Rumaker

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