

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	117.0	120.0	136.0
On Roll Special Ed Full-Time	24.0	22.0	6.0
On Roll Subtotal	141.0	142.0	142.0
Sent to Other Districts Regular	0.0	0.0	2.0
Sent to Other Districts Special Ed	4.0	4.0	6.0
Received	7.0	6.0	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	1,901,135	2,110,012	2,152,212
Total Tuition	10-1300	14,600	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	2,041	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	177	173
Subtotal - Revenues From Local Sources		1,917,776	2,110,189	2,152,385
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,882	59,476	59,476
Extraordinary Aid	10-3131	585	0	0
Categorical Special Education Aid	10-3132	73,426	73,426	91,218
Equalization Aid	10-3176	447,437	447,437	447,437
Categorical Security Aid	10-3177	18,682	18,682	36,819
Adjustment Aid	10-3178	62,721	49,411	44,871
Parcc Readiness Aid	10-3181	1,220	1,220	0
Per Pupil Growth Aid	10-3182	1,220	1,220	0
Professional Learning Community Aid	10-3183	1,330	1,330	0
Subtotal - Revenues From State Sources		667,503	652,202	679,821
Budgeted Fund Balance - Operating Budget	10-303	0	58,447	234,186
Transfers From Other Funds	10-5200	0	20,000	0
Actual Revenues (Over)/Under Expenditures		-29,895	0	0
Total Operating Budget		2,555,384	2,840,838	3,066,392
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	35,430	33,068	33,572
Total Revenues From State Sources		35,430	33,068	33,572

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	27,159	26,876	21,500
Title II	20-4451-4455	5,949	4,043	3,234
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	47,846	46,352	35,481
Other	20-4XXX	16,945	20,567	0
Total Revenues From Federal Sources		97,899	107,838	68,215
Total Grants And Entitlements		133,329	140,906	101,787
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	244,904	268,532	255,473
Other Miscellaneous	40-1xxx	4,404	0	0
Miscellaneous	40-1XXX	4,404	0	0
Total Revenues From Local Sources		249,308	268,532	255,473
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	54,043	150,796	128,731
Budgeted Fund Balance	40-303	0	584	56,203
Total Local Repayment Of Debt		303,351	419,912	440,407
Actual Revenues (Over)/Under Expenditures		-56,200	0	0
Total Repayment Of Debt		247,151	419,912	440,407
Total Revenues/Sources		2,935,864	3,401,656	3,608,586
Total Revenues/Sources Net of Transfers		2,935,864	3,401,656	3,608,586

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	809,196	842,594	856,812
Special Education - Instruction	11-2XX-100-XXX	227,467	231,508	244,597
Basic Skills/Remedial - Instruction	11-230-100-XXX	173,942	182,734	186,880
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	116,573	186,092	275,876
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	94,538	97,407	104,667
Undist. Expenditures - Health Services	11-000-213-XXX	69,821	71,500	71,500
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	35,000	23,211	20,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	13,090	13,350	16,200
Undist. Expenditures - Child Study Teams	11-000-219-XXX	38,931	44,329	41,829
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35	129	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	595	600	600
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	731	0	500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	129,955	147,981	137,106
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	2,511	2,762	3,000
Undist. Expend. - Central Services	11-000-251-XXX	72,207	82,005	76,937
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	162,146	176,940	182,709
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	147,177	155,640	155,362
Personal Services - Employee Benefits	11-XXX-XXX-2XX	461,469	581,879	691,144
Total Undistributed Expenditures		1,344,779	1,583,825	1,777,930
Interest Earned On Maintenance Reserve	10-606	0	177	173
Total General Current Expense		2,555,384	2,840,838	3,066,392
General Fund Grand Total		2,555,384	2,840,838	3,066,392
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	35,430	33,068	33,572

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Preschool Education Aid	20-218-XXX-XXX	35,430	33,068	33,572
Total State Projects	20-XXX-XXX-XXX	35,430	33,068	33,572
Federal Projects:				
Title I	20-XXX-XXX-XXX	27,159	26,876	21,500
Title II	20-XXX-XXX-XXX	5,949	4,043	3,234
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	47,846	46,352	35,481
Other	20-XXX-XXX-XXX	16,945	20,567	0
Total Federal Projects	20-XXX-XXX-XXX	97,899	107,838	68,215
Total Special Revenue Funds		133,329	140,906	101,787
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	247,151	419,912	440,407
Total Debt Service Funds		247,151	419,912	440,407
Total Expenditures/Appropriations		2,935,864	3,401,656	3,608,586
Total Expenditures Net of Transfers		2,935,864	3,401,656	3,608,586

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	330,442	255,328	251,991	250,000
Unrestricted	Repayment of Debt	587	56,787	56,203	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	100,000	100,000	100,177	100,350
Restricted for General Operating Budget	Legal Reserve	182,296	287,305	232,195	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	\$15,089	\$16,476	\$17,522	\$17,831	\$18,793
Total Classroom Instruction	\$10,037	\$11,180	\$12,019	\$12,049	\$12,844
Classroom-Salaries and Benefits	\$9,076	\$10,195	\$10,983	\$11,074	\$11,876
Classroom-General Supplies and Textbooks	\$547	\$639	\$700	\$630	\$604
Classroom-Purchased Services	\$415	\$345	\$336	\$346	\$363
Total Support Services	\$2,047	\$2,169	\$2,142	\$2,202	\$2,327
Support Services-Salaries and Benefits	\$1,491	\$1,644	\$1,599	\$1,635	\$1,767
Total Administrative Costs	\$1,825	\$1,811	\$1,923	\$2,116	\$2,070
Administration Salaries and Benefits	\$1,541	\$1,564	\$1,688	\$1,781	\$1,821
Total Operations and Maintenance of Plant	\$1,131	\$1,270	\$1,376	\$1,404	\$1,477
Operations and Maintenance-Salaries and Benefits	\$466	\$528	\$585	\$591	\$639
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$15	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$99	\$52	\$34	\$35	\$35
Employee Benefits as a percentage of salaries*	31.51%	30.08%	38.90%	36.57%	42.38%

*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)
Business Services	Share AESOP Substitution System with Pinelands Regional School District	0
Special Education Services	Shared Service with Tuckerton Elementary for OT Services	0
Special Education Services	Shared Service with LEH School District for PT Services	0
Special Education Services	Shared Service with LEH School District for Behavior Specialist Services	0
Special Education Services	Shared Service Agreement with Lakehurst School District for Speech Services	0
Food Services	Shared Service Agreement with Pinelands Regional School District for Food Services	0
Staffing - Other	Shared Service with LEH School District for ESL/World Language Teacher	0
Staffing - Other	Shared Service with Tuckerton Elementary for PE Teacher	0
Staffing - Other	Share Art Teacher with Bass River Elementary	0
Staffing - Other	Share Music Teacher with Island Heights Elementary	0
Transportation Services, including Fuel	Jointures with Pinelands Regional and Tuckerton Elementary for all Transportation Routes	0
Professional Staff Development	Joint Professional Development Programs with Tuckerton, Bass River and LEH School District	0
Technology Services	Shared Service Agreement with Pinelands Regional for Technology and Support Services	0

ID=Eagleswood

Category	Amount
(A) General Fund School Levy	2,152,212
(D) Total School Levy	2,407,685
(B) Estimated Net Taxable Valuation (as of 10/01/17)	235,749,600
(H) Estimated Equalized Valuation (as of 10/01/17)	220,367,919
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9129
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0213
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9766
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0926

Name=Allison Bogart

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$79,307
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	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	\$3,575
Contractual Post-Employment Benefit Description of Payout of Sick days	27.5 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Allison Bogart

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=Deborah Snyder

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$127,000
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	06/30/22
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
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

Name=Deborah Snyder

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