

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	200.0	201.0	214.0
Pupils On Roll Special Ed Full-Time	32.0	31.0	32.0
Pupils On Roll SUBTOTAL	232.0	232.0	246.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	3.0
Pupils Received	2.0	17.0	18.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,754,105	5,073,482	5,874,781
Total Tuition	10-1300	81,892	45,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	2,000	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	25
Interest Earned On Capital Reserve Funds	10-1XXX	1,000	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	72,494	0	0
Subtotal - Revenues From Local Sources		5,909,491	5,121,482	5,925,806
Revenues from State Sources:				
School Choice Aid	10-3116	494,760	507,129	507,129
Categorical Transportation Aid	10-3121	68,851	68,851	69,509
Categorical Special Education Aid	10-3132	119,540	119,540	119,508
Categorical Security Aid	10-3177	23,138	23,138	23,425
Parcc Readiness Aid	10-3181		0	2,250
Per Pupil Growth Aid	10-3182		0	2,250
Professional Learning Community Aid	10-3183		0	2,120
Other State Aids	10-3XXX	4,500	4,500	0
Subtotal - Revenues From State Sources		710,789	723,158	726,191
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	1,000	0
Withdrawal From Maint. Reserve	10-310	0	0	200,000
Adjustment For Prior Year Encumbrances		0	501,316	0
Actual Revenues (Over)/Under Expenditures		181,286	0	0
Total Operating Budget		6,801,566	6,966,137	6,851,997
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	45,983	60,192	51,163
Title II	20-4451-4455	18,108	18,037	15,331
I.D.E.A. Part B (Handicapped)	20-4420-4429	76,095	72,894	61,951
Total Revenues From Federal Sources		140,186	151,123	128,445
Total Grants And Entitlements		140,186	151,123	128,445
Total Revenues/Sources		6,941,752	7,117,260	6,980,442
Total Revenues/Sources Net of Transfers		6,941,752	7,117,260	6,980,442

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,131,446	2,415,047	2,430,592
Special Education - Instruction	11-2XX-100-XXX	128,832	147,073	239,711
Basic Skills/Remedial - Instruction	11-230-100-XXX	87,649	183,159	183,734
Bilingual Education - Instruction	11-240-100-XXX	0	0	250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,610	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	10,970	127,795	102,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,058	30,452	35,190
Undist. Expenditures - Health Services	11-000-213-XXX	147,578	161,474	164,253
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	198,079	185,584	197,237
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	138,594	117,614	116,846
Undist. Expenditures - Guidance	11-000-218-XXX	70,546	76,204	80,615
Undist. Expenditures - Child Study Teams	11-000-219-XXX	123,646	136,874	133,993
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	73,896	119,122	96,103
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,485	5,900	5,900
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,961	18,700	18,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	194,795	214,822	163,265
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	79,832	74,800	85,008
Undist. Expend. - Central Services	11-000-251-XXX	173,693	145,523	144,250
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	1,500	1,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	808,659	1,231,804	887,822
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	316,334	389,777	364,343
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,125,827	1,114,355	1,250,000
Undistributed Expenditures-Food Services	11-000-310-930	39,828	55,500	56,000
Total Undistributed Expenditures		3,539,781	4,207,800	3,902,825
Interest Earned On Maintenance Reserve	10-606	0	0	25
Total General Current Expense		5,889,318	6,953,079	6,757,137

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	104,498	3,198	85,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	308,860	8,860	8,860
Capital Reserve - Transfer To Capital Projects	12-000-400-931	498,890	0	0
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		912,248	13,058	94,860
General Fund Grand Total		6,801,566	6,966,137	6,851,997
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	45,983	60,192	51,163
Title II	20-XXX-XXX-XXX	18,108	18,037	15,331
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,095	72,894	61,951
Total Federal Projects	20-XXX-XXX-XXX	140,186	151,123	128,445
Total Special Revenue Funds		140,186	151,123	128,445
Total Expenditures/Appropriations		6,941,752	7,117,260	6,980,442
Total Expenditures Net of Transfers		6,941,752	7,117,260	6,980,442

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	263,925	249,539	249,539	249,539
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,285,627	938,737	938,737	939,737
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	300,000	300,000	300,000	100,025
--Legal Reserve	940,507	619,181	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,868	\$24,207	\$24,257	\$27,739	\$25,572
Total Classroom Instruction	\$13,462	\$13,244	\$14,550	\$14,844	\$14,829
Classroom-Salaries and Benefits	\$12,142	\$12,402	\$12,743	\$13,075	\$13,263
Classroom-General Supplies and Textbooks	\$857	\$509	\$1,268	\$1,179	\$1,090
Classroom-Purchased Services	\$463	\$332	\$539	\$590	\$476
Total Support Services	\$4,033	\$4,278	\$4,092	\$4,466	\$4,279
Support Services-Salaries and Benefits	\$3,583	\$3,446	\$3,338	\$3,449	\$3,407
Total Administrative Costs	\$2,115	\$2,369	\$1,758	\$2,214	\$1,950
Administration Salaries and Benefits	\$1,401	\$1,715	\$1,348	\$1,439	\$1,431
Total Operations and Maintenance of Plant	\$3,817	\$3,895	\$3,424	\$5,726	\$4,025
Operations and Maintenance-Salaries and Benefits	\$1,460	\$1,539	\$1,426	\$1,807	\$1,710
Board Contribution to Food Services	\$122	\$173	\$142	\$239	\$228
Total Extracurricular Costs	\$6	\$9	\$0	\$0	\$0
Total Equipment Costs	\$0	\$455	\$0	\$14	\$346
Legal Costs	\$441	\$305	\$122	\$431	\$203
Employee Benefits as a percentage of salaries*	35.25%	32.26%	35.26%	29.92%	32.15%

\*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 (formerly the Comparative Spending Guide) 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 2015-16 revised appropriations and the 2016-17 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)
Food Services	Stafford Twp School District manages the meal program for LBI Schools	0
Recycling	The district participates in a recycling program with local municipalities	0
Banking	The district participates in a banking cooperative with other county school districts	0
Purchasing	The district is a member is a member of the MRESC cooperative purchases program	0
Purchasing	The district is a member ACES, which purchases both electric and gas consumption in bulk	0
Purchasing	The district is a member of ACT for both local and long distance telephone services	0
Municipal/Public Works	The district utilizes the services of two island towns for snow removal and trash removal	0



BARNEGAT LIGHT BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	437,168
(B) Estimated Net Taxable Valuation (as of 03/02/16)	1,000,433,437
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0437
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	437,168
(E) Estimated Net Taxable Valuation (as of 03/02/16)	1,000,433,437
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0437
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	437,168
(H) Estimated Equalized Valuation (as of 03/02/16)	1,026,071,122
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0426
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	437,168
(K) Estimated Equalized Valuation (as of 03/02/16)	1,026,071,122
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0426
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HARVEY CEDARS BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	546,450
(B) Estimated Net Taxable Valuation (as of 03/02/16)	1,238,443,950
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0441
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	546,450
(E) Estimated Net Taxable Valuation (as of 03/02/16)	1,238,443,950

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0441
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	546,450
(H) Estimated Equalized Valuation (as of 03/02/16)	1,281,403,470
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0426
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	546,450
(K) Estimated Equalized Valuation (as of 03/02/16)	1,281,403,470
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0426
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LONG BEACH TOWNSHIP	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,633,997
(B) Estimated Net Taxable Valuation (as of 03/02/16)	7,780,203,387
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0467
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,633,997
(E) Estimated Net Taxable Valuation (as of 03/02/16)	7,780,203,387
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0467
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,633,997
(H) Estimated Equalized Valuation (as of 03/02/16)	8,515,094,321
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0427
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,633,997
(K) Estimated Equalized Valuation (as of 03/02/16)	8,515,094,321

(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0427
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SHIP BOTTOM BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	537,580
(B) Estimated Net Taxable Valuation (as of 03/02/16)	1,135,827,126
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0473
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	537,580
(E) Estimated Net Taxable Valuation (as of 03/02/16)	1,135,827,126
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0473
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	537,580
(H) Estimated Equalized Valuation (as of 03/02/16)	1,258,264,307
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0427
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	537,580
(K) Estimated Equalized Valuation (as of 03/02/16)	1,258,264,307
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0427
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SURF CITY BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	719,586
(B) Estimated Net Taxable Valuation (as of 03/02/16)	1,566,248,177
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0459
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	

(D) Total School Levy	719,586
(E) Estimated Net Taxable Valuation (as of 03/02/16)	1,566,248,177
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0459
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	719,586
(H) Estimated Equalized Valuation (as of 03/02/16)	1,688,912,239
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0426
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	719,586
(K) Estimated Equalized Valuation (as of 03/02/16)	1,688,912,239
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0426
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NAME=Francis Birney

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$109,140
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	weekends, holidays
Total Allowances Amount	\$1,729
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	\$28,543
Contractual Post-Employment Benefit Description of Payout of Sick days	in accordance with State Law
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum 40 days as per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Francis Birney

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Megan Gally

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$85,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	02/03/16
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	108
Contracted Number of Annual Vacation Days	8
Contracted Number of Annual Sick Days	5
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	44
Description of Other Contracted Non-Working Days	weekends, holidays
Total Allowances Amount	\$289
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	\$4,249
Contractual Post-Employment Benefit Description of Payout of Sick days	in accordance with State law
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum 8 per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Megan Gally

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	



NAME=Peter Kopack

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	weekends, holidays
Total Allowances Amount	\$7,040
Total Bonuses Amount	\$15,000
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	\$16,346
Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with State Law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 40 days per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Peter Kopack

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	