

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	116.0	115.0	117.0
On Roll Special Ed Full-Time	15.0	20.0	23.0
On Roll Subtotal	131.0	135.0	140.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	1.0		0.0
Sent to Other Districts Special Ed	3.0	1.0	2.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,379,641	2,427,234	2,501,851
	Unrestricted Miscellaneous Revenues	10-1XXX	2,184	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	175	175	175
	Total Revenues from Local Sources		2,382,000	2,427,409	2,502,026
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	59,476	59,476	59,476
	Extraordinary Aid	10-3131	11,525	0	0
	Categorical Special Education Aid	10-3132	91,218	91,218	91,218
	Equalization Aid	10-3176	447,437	380,790	349,957
	Categorical Security Aid	10-3177	36,819	36,819	36,819
	Adjustment Aid	10-3178	10,945	0	0
	Total Revenues from State Sources		657,420	568,303	537,470
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	191,034	237,212
	Actual Revenues (Over)/Under Expenditures		-82,598	0	0
General Fund Revenues	Total Operating Budget		2,956,822	3,186,746	3,276,708
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	21,897	44,532	17,612
	Total Revenues from State Sources		21,897	44,532	17,612
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	18,776	21,545	18,776
	Title II	20-4451-4455	2,915	3,237	2,969
	Title IV	20-4471-4474	0	8,500	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	43,291	35,455	35,930
	Other	20-4XXX	18,393	0	13,921
	Total Revenues from Federal Sources		83,375	68,737	79,596
Special Revenue Fund Revenues	Total Grants and Entitlements		105,272	113,269	100,708
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	26,105	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	299,958	292,205	265,379
	Total Revenues from Local Sources		299,958	292,205	265,379
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	129,052	127,906	128,268

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	5,670	32,572
	Total Local Repayment of Debt		455,115	425,781	426,219
	Actual Revenues (Over)/Under Expenditures		-25,334	0	0
Debt Service Fund Revenues	Total Repayment of Debt		429,781	425,781	426,219
All Fund Revenues	Total Revenues/Sources		3,491,875	3,725,796	3,803,635
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,491,875	3,725,796	3,803,635

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	834,042	951,260	891,571
	Special Education-Instruction	11-2XX-100-XXX	237,738	284,170	409,157
	Basic Skills/Remedial-Instruction	11-230-100-XXX	213,403	210,833	158,877
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	137,840	175,140	172,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	101,943	110,389	116,601
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,270	71,400	72,740
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	35,322	36,320	36,980
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	11,035	10,800	10,800
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	95,560	89,000	87,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	595	600	600
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	2,000	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	176,274	151,736	141,990
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,000	3,000	3,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,907	65,000	67,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	199,633	216,751	219,581
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	199,580	182,276	186,836
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	574,680	625,896	699,700
		Total Undistributed Expenditures		1,671,639	1,740,308
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	175	175
General Fund Current Expenses	Total General Current Expense		2,956,822	3,186,746	3,276,708
General Fund Expenses and Transfers	General Fund Grand Total		2,956,822	3,186,746	3,276,708
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	21,897	44,532	17,612
	Total Preschool Education Aid	20-218-XXX-XXX	21,897	44,532	17,612
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	21,897	44,532	17,612
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	18,776	21,545	18,776
	Title II	20-XXX-XXX-XXX	2,915	3,237	2,969
	Title IV	20-XXX-XXX-XXX	0	8,500	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	43,291	35,455	35,930
	Other	20-XXX-XXX-XXX	18,393	0	13,921

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	83,375	68,737	79,596
Special Revenue Fund Expenses	Total Special Revenue Funds		105,272	113,269	100,708
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	429,781	425,781	426,219
	Total Debt Service Funds		429,781	425,781	426,219
All Fund Expenses	Total Expenditures/Appropriations		3,491,875	3,725,796	3,803,635
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,491,875	3,725,796	3,803,635

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	105,219	105,394	105,569	105,744
	Legal Reserve	315,910	392,728	225,687	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	281,567	285,518	261,525	250,000
	Repayment of Debt	12,908	38,242	32,572	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,636	\$20,224	\$23,810	\$21,287	\$20,966
Total Classroom Instruction	\$12,410	\$13,201	\$16,213	\$14,453	\$14,186
Classroom-Salaries and Benefits	\$11,616	\$12,454	\$14,747	\$13,197	\$13,052
Classroom-General Supplies and Textbooks	\$507	\$496	\$1,031	\$869	\$722
Classroom-Purchased Services	\$287	\$251	\$435	\$386	\$412
Total Support Services	\$2,293	\$2,920	\$3,299	\$2,929	\$2,945
Support Services-Salaries and Benefits	\$1,713	\$1,990	\$2,419	\$2,147	\$2,196
Total Administrative Costs	\$2,128	\$2,312	\$2,185	\$2,028	\$1,960
Administration Salaries and Benefits	\$1,808	\$1,696	\$1,746	\$1,550	\$1,597
Total Operations and Maintenance of Plant	\$1,500	\$1,694	\$2,001	\$1,778	\$1,756
Operations and Maintenance-Salaries and Benefits	\$616	\$646	\$751	\$667	\$674
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$120	\$338	\$167	\$148	\$143
Employee Benefits as a percentage of salaries*	33.06%	34.48%	35.05%	34.84%	38.59%

*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 2020-21 revised appropriations and the 2021-22 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Shared Service Agreement with Pineland Regional School District	0
Special Education Services	Shared Services with LEH School District PT Services	0
Staffing - Other	Shared Art Teacher with Little Egg Harbor School District	0
	Shared Music Teacher with Port Republic School District	0
Transportation Services, including Fuel	Jointures with Pinelands Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Eagleswood	(A) General Fund School Levy	2,501,851
	(D) Total School Levy	2,767,230
	(B) Estimated Net Taxable Valuation (as of 01/01/21)	234,078,200
	(H) Estimated Equalized Valuation (as of 01/01/21)	239,573,475
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0688
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1822
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0443
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1551

Employee Contract List for District

Name	Category	Measure
Deborah Sndyer	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,940
	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	09/30/22
	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)	\$0
	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	Maximum per contract
	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

Employee Contract List for District

Name	Category	Measure
Deborah Sndyer	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Tyler Verga	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$85,000
	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	07/01/21
	End Date of Contract	09/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	15
	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

Employee Contract List for District

Name	Category	Measure
Tyler Verga	Total Allowances Amount	\$1,850
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	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
	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	