

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	795.0	744.0	743.0
On Roll Special Ed Full-Time	135.0	138.0	138.0
On Roll Subtotal	930.0	882.0	881.0
In Private School Placements	3.0	1.0	1.0
Sent to Other Districts Regular	3.0	3.0	3.0
Sent to Other Districts Special Ed	9.0	11.0	11.0
Received		5.0	5.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,793,339	9,989,206	10,188,990
Total Tuition	10-1300	5,000	99,777	11,376
Unrestricted Miscellaneous Revenues	10-1XXX	14,209	16,822	16,922
Interest Earned On Maintenance Reserve	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		9,812,548	10,105,905	10,217,388
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	21,570	142,184	142,184
Extraordinary Aid	10-3131	17,927	0	0
Categorical Special Education Aid	10-3132	568,696	568,696	568,696
Equalization Aid	10-3176	4,991,293	4,991,293	4,964,991
Categorical Security Aid	10-3177	70,464	114,624	114,624
Under Adequacy Aid	10-3180	12,194	0	0
PARCC Readiness Aid	10-3181	9,890	0	0
Per Pupil Growth Aid	10-3182	9,890	0	0
Professional Learning Community Aid	10-3183	9,200	0	0
Other State Aids	10-3XXX	5,510	0	0
Subtotal - Revenues From State Sources		5,716,634	5,816,797	5,790,495
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	48,393	32,516	37,184
Subtotal - Revenues From Federal Sources		48,393	32,516	37,184
Budgeted Fund Balance - Operating Budget	10-303	0	591,165	472,066
Withdrawal From Maint. Reserve	10-310	0	0	105,800
Adjustment For Prior Year Encumbrances		0	160,883	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		57,436	0	0
Total Operating Budget		15,635,011	16,707,266	16,622,933
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	22,772	8,149	0
Total Revenues From Local Sources	20-1XXX	22,772	8,149	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	3,691	0
Preschool Education Aid	20-3218	266,727	238,419	196,800
Other Restricted Entitlements	20-32XX	312,407	312,981	266,034
Total Revenues From State Sources		579,134	555,091	462,834
Revenues from Federal Sources:				
Title I	20-4411-4416	531,110	520,782	442,665
Title II	20-4451-4455	42,126	60,666	51,566
Title III	20-4491-4494	9,821	14,458	12,289
Title IV	20-4471-4474	9,999	29,362	24,958
I.D.E.A. Part B (Handicapped)	20-4420-4429	321,703	320,309	272,262
Total Revenues From Federal Sources		914,759	945,577	803,740
Transfers From Operating Budget-Prek	20-5200	85,841	0	0
Total Grants And Entitlements		1,602,506	1,508,817	1,266,574
Repayment of Debt:				
Other Financing Sources	40-5xxx	5,738	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	732,346	799,122	750,316

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues From Local Sources		732,346	799,122	750,316
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	139,153	187,208	226,840
Budgeted Fund Balance	40-303	0	7,245	5,739
Total Local Repayment Of Debt		877,237	993,575	982,895
Actual Revenues (Over)/Under Expenditures		-5,661	0	0
Total Repayment Of Debt		871,576	993,575	982,895
Total Revenues/Sources		18,109,093	19,209,658	18,872,402
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	85,841	0	0
Total Revenues/Sources Net of Transfers		18,023,252	19,209,658	18,872,402

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,872,095	4,804,188	4,758,449
Special Education - Instruction	11-2XX-100-XXX	1,698,973	1,665,864	1,547,040
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	85,062	19,595
Bilingual Education - Instruction	11-240-100-XXX	197,265	191,186	139,424
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	52,310	58,130	60,790
School-Sponsored Athletics - Instruction	11-402-100-XXX	50,516	55,933	55,310
Summer School	11-422-XXX-XXX	0	59,622	64,500
Community Services Programs/Operations	11-800-330-XXX	77,572	79,874	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	285,218	329,582	441,143
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	45,258	23,821	40,685
Undist. Expenditures - Health Services	11-000-213-XXX	221,203	227,092	195,355
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	327,589	338,944	345,181
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	170,848	368,352	444,352
Undist. Expenditures - Guidance	11-000-218-XXX	271,389	279,250	279,377
Undist. Expenditures - Child Study Teams	11-000-219-XXX	489,811	505,497	549,231
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	217,330	203,513	211,295
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	172,764	248,088	222,329
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,738	14,000	7,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	359,864	351,985	388,654
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	548,767	632,373	593,756
Undist. Expend. - Central Services	11-000-251-XXX	261,159	332,952	312,499
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	65,256	56,973	61,733
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,305,803	1,489,727	1,548,738
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	435,470	481,828	486,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,390,563	3,679,251	3,778,848
Total Undistributed Expenditures		8,575,030	9,563,228	9,906,826
Interest Earned On Maintenance Reserve	10-606	0	100	100
Total General Current Expense		15,523,761	16,563,187	16,552,034
Capital Expenditures:				
Equipment	12-XXX-XXX-730	5,901	18,000	19,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,065	34,065	34,065
Total Capital Outlay		39,966	52,065	53,565
Transfer Of Funds To Charter Schools	10-000-100-56X	71,284	92,014	17,334
General Fund Grand Total		15,635,011	16,707,266	16,622,933
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	22,772	8,149	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	344,714	234,256	188,946
Support Services	20-218-200-XXX	7,854	7,854	7,854
Total Preschool Education Aid	20-218-XXX-XXX	352,568	242,110	196,800
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	21,634	21,413	18,201
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	169,647	147,209	125,125
Nonpublic Handicapped Services	20-XXX-XXX-XXX	39,214	60,951	51,812
Nonpublic Nursing Services	20-XXX-XXX-XXX	37,265	38,897	33,062
Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,615	14,436	12,270
Nonpublic Security Aid	20-XXX-XXX-XXX	30,032	30,075	25,564
Total Other State Projects		312,407	312,981	266,034
Total State Projects	20-XXX-XXX-XXX	664,975	555,091	462,834
Federal Projects:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Title I	20-XXX-XXX-XXX	531,110	520,782	442,665
Title II	20-XXX-XXX-XXX	42,126	60,666	51,566
Title III	20-XXX-XXX-XXX	9,821	14,458	12,289
Title IV	20-XXX-XXX-XXX	9,999	29,362	24,958
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	321,703	320,309	272,262
Total Federal Projects	20-XXX-XXX-XXX	914,759	945,577	803,740
Total Special Revenue Funds		1,602,506	1,508,817	1,266,574
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	871,576	993,575	982,895
Total Debt Service Funds		871,576	993,575	982,895
Total Expenditures/Appropriations		18,109,093	19,209,658	18,872,402
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	85,841	0	0
Total Expenditures Net of Transfers		18,023,252	19,209,658	18,872,402

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	321,350	336,137	336,137	330,928
Unrestricted	Repayment of Debt	7,323	12,984	5,739	0
Restricted for General Operating Budget	Capital Reserve	100	100	100	100
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	283,500	283,500	283,600	177,900
Restricted for General Operating Budget	Legal Reserve	1,182,270	1,058,022	466,857	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,323	\$16,357	\$17,157	\$18,154	\$17,979
Total Classroom Instruction	\$9,520	\$10,075	\$10,386	\$10,712	\$10,399
Classroom-Salaries and Benefits	\$9,178	\$9,601	\$9,976	\$10,248	\$9,855
Classroom-General Supplies and Textbooks	\$226	\$312	\$223	\$269	\$274
Classroom-Purchased Services	\$117	\$162	\$187	\$195	\$270
Total Support Services	\$2,384	\$2,668	\$2,968	\$3,195	\$3,351
Support Services-Salaries and Benefits	\$2,034	\$2,278	\$2,366	\$2,592	\$2,645
Total Administrative Costs	\$1,595	\$1,707	\$1,770	\$2,019	\$2,008
Administration Salaries and Benefits	\$1,379	\$1,436	\$1,542	\$1,728	\$1,664
Total Operations and Maintenance of Plant	\$1,585	\$1,647	\$1,751	\$1,934	\$2,042
Operations and Maintenance-Salaries and Benefits	\$817	\$902	\$882	\$917	\$1,006
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$133	\$147	\$163	\$170	\$178
Total Equipment Costs	\$47	\$6	\$19	\$20	\$22
Legal Costs	\$28	\$32	\$30	\$38	\$38
Employee Benefits as a percentage of salaries*	32.43%	34.22%	37.13%	36.15%	39.00%

*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 2018-19 revised appropriations and the 2019-20 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)
Others	utilities - ACES and ACT - gas/electric and telecommunications cooperative agreements	0
Others	City of Somers Point - Community Educational and Recreation Programs	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - GEHRSD	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - Mainland Regional SD	0
Transportation Services, including Fuel	Atlantic County Govt. fuel	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - ACSSSD	0
Purchasing	EIRC - various purchasing offerings	0
Purchasing	HCESC - Hunterdon County Educational Services commission - various cooperatives	0
Purchasing	ED Data Cooperative	0
Purchasing	ESCNJ - Educational Services Commission of NJ - various cooperatives	0
Professional Staff Development	SRI/ETTC - Professional Development Training	0
Technology Services	Atlantic County AVA - Student Educational Services	0
Insurance Coverages and Benefits	SPELL JIF - Insurances -Property, student, I	0

ID=Somers Point

Category	Amount
(A) General Fund School Levy	10,089,098
(D) Total School Levy	10,863,817
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,146,862,227
(H) Estimated Equalized Valuation (as of 10/01/18)	1,134,496,218
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8797
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9473
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8893
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9576

Name=Michelle CarneyRay-Yoder

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
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	07/01/18
End Date of Contract	06/30/21
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	\$3,900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$465
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	calculated at 1/260th of the then annual salary, capped at \$15000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	compensation of unused vacation at then current per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	unused personal days revert to sick days annually
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Michelle CarneyRay-Yoder

Category	Measure
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

Name=Susan Irons

Category	Measure
Job Title	Board Secretary
Job Title II	Business Administrator
Base Annual Salary Amount	\$109,650
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	06/30/20
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	\$3,900
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	calculated at 1/260th of the then annual salary, capped at \$15000 upon retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	compensation of unused vacation at then current per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	unused personal days revert to sick days annually
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Susan Irons

Category	Measure
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