

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	909.0	862.0	878.0
Pupils On Roll Special Ed Full-Time	158.0	156.0	160.0
Pupils On Roll SUBTOTAL	1,067.0	1,018.0	1,038.0
Pupils in Private School Placements	4.0	2.0	3.0
Pupils Sent to Other Districts Regular	0.0	3.0	0.0
Pupils Sent to Other Districts Special Ed	11.0	11.0	11.0
Pupils Received	8.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,711,622	8,949,548	9,383,122
Total Tuition	10-1300	82,948	4,543	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	21,952	1,000	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	100
Subtotal - Revenues From Local Sources		8,816,522	8,955,091	9,388,222
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,457	16,457	16,457
Extraordinary Aid	10-3131	20,653	0	0
Categorical Special Education Aid	10-3132	561,975	561,975	561,975
Equalization Aid	10-3176	4,959,725	4,959,725	4,959,725
Categorical Security Aid	10-3177	60,375	60,375	60,375
Other State Aids	10-3XXX	14,222	31,974	31,974
Subtotal - Revenues From State Sources		5,633,407	5,630,506	5,630,506
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	59,081	32,024	37,696
Subtotal - Revenues From Federal Sources		59,081	32,024	37,696
Budgeted Fund Balance - Operating Budget	10-303	0	655,037	577,046
Withdrawal From Maint. Reserve	10-310	0	21,500	0
Adjustment For Prior Year Encumbrances		0	267,691	0
Actual Revenues (Over)/Under Expenditures		-103,491	0	0
Total Operating Budget		14,405,519	15,561,849	15,633,470
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Preschool Education Aid - Pr Yr Carryover	20-3218	0	8,264	11,728
Preschool Education Aid	20-3218	290,828	306,537	302,556
Other Restricted Entitlements	20-32XX	236,519	284,891	231,067
Total Revenues From State Sources		527,347	599,692	545,351
Revenues from Federal Sources:				
Title I	20-4411-4416	466,799	524,849	446,122
Title II	20-4451-4455	59,637	61,968	52,673
I.D.E.A. Part B (Handicapped)	20-4420-4429	332,567	349,302	317,551
Other	20-4XXX	12,530	3,676	0
Total Revenues From Federal Sources		871,533	939,795	816,346
Transfers From Operating Budget-Prek	20-5200	61,284	63,211	66,293
Total Grants And Entitlements		1,460,164	1,602,698	1,427,990
Repayment of Debt:				
Transfers From Other Funds	40-5200	172,124	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	288,892	299,067	369,202
Interest On Investments	40-1510	0	171,077	96,858
Miscellaneous	40-1XXX	0	171,077	96,858
Total Revenues From Local Sources		288,892	470,144	466,060
Budgeted Fund Balance	40-303	0	3,119	23
Total Local Repayment Of Debt		461,016	473,263	466,083
Actual Revenues (Over)/Under Expenditures		5,847	0	0
Total Repayment Of Debt		466,863	473,263	466,083
Total Revenues/Sources		16,332,546	17,637,810	17,527,543
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	61,284	63,211	66,293
Total Revenues/Sources Net of Transfers		16,271,262	17,574,599	17,461,250

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,945,585	5,389,835	5,096,151
Special Education - Instruction	11-2XX-100-XXX	1,135,864	1,295,188	1,312,281
Basic Skills/Remedial - Instruction	11-230-100-XXX	32,520	9,763	0
Bilingual Education - Instruction	11-240-100-XXX	64,724	98,725	112,877
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	42,408	57,350	57,350
School-Sponsored Athletics - Instruction	11-402-100-XXX	51,397	57,910	57,910
Summer School	11-422-XXX-XXX	1,625	2,000	2,000
Community Services Programs/Operations	11-800-330-XXX	99,517	72,132	29,780
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	428,506	453,420	452,380
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,876	33,210	33,619
Undist. Expenditures - Health Services	11-000-213-XXX	170,410	183,316	190,024
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	233,968	246,908	273,165
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	58,786	132,795	90,042
Undist. Expenditures - Guidance	11-000-218-XXX	229,843	245,000	257,357
Undist. Expenditures - Child Study Teams	11-000-219-XXX	388,198	454,674	441,835
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	213,676	181,466	181,103
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	141,682	188,051	200,397
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	22,017	57,900	47,900
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	317,565	331,125	322,283
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	513,662	553,145	560,746
Undist. Expend. - Central Services	11-000-251-XXX	263,854	289,882	285,850
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	12,886	86,500	62,014
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,301,411	1,405,549	1,502,409
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	491,418	433,141	417,422
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,047,658	3,139,325	3,549,553
Total Undistributed Expenditures		7,868,416	8,415,407	8,868,099

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	0	100
Total General Current Expense		14,242,056	15,398,310	15,536,548
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,685	103,574	37,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	137,778	34,065	34,065
Total Capital Outlay		163,463	137,639	71,065
Transfer Of Funds To Charter Schools	10-000-100-56X	0	25,900	25,857
General Fund Grand Total		14,405,519	15,561,849	15,633,470
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	348,361	370,400	361,165
Support Services	20-218-200-XXX	3,751	7,612	19,412
Total Preschool Education Aid	20-218-XXX-XXX	352,112	378,012	380,577
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	25,012	27,705	23,549
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	130,301	153,182	123,968
Nonpublic Handicapped Services	20-XXX-XXX-XXX	36,883	45,019	33,413
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,203	44,105	37,489
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,120	14,880	12,648
Total Other State Projects		236,519	284,891	231,067
Total State Projects	20-XXX-XXX-XXX	588,631	662,903	611,644
Federal Projects:				
Title I	20-XXX-XXX-XXX	466,799	524,849	446,122
Title II	20-XXX-XXX-XXX	59,637	61,968	52,673
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	332,567	349,302	317,551
Other	20-XXX-XXX-XXX	12,530	3,676	0
Total Federal Projects	20-XXX-XXX-XXX	871,533	939,795	816,346
Total Special Revenue Funds		1,460,164	1,602,698	1,427,990

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	466,863	473,263	466,083
Total Debt Service Funds		466,863	473,263	466,083
Total Expenditures/Appropriations		16,332,546	17,637,810	17,527,543
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	61,284	63,211	66,293
Total Expenditures Net of Transfers		16,271,262	17,574,599	17,461,250

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	288,575	360,791	310,791	260,891
--Repayment of Debt	8,989	3,142	23	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	100	100	100	100
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	250,000	205,000	183,500	183,600
--Legal Reserve	1,205,131	1,132,183	527,146	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,596	\$12,953	\$13,516	\$14,593	\$14,460
Total Classroom Instruction	\$7,673	\$8,110	\$8,512	\$9,100	\$8,883
Classroom-Salaries and Benefits	\$7,338	\$7,704	\$8,117	\$8,679	\$8,505
Classroom-General Supplies and Textbooks	\$184	\$246	\$205	\$218	\$235
Classroom-Purchased Services	\$152	\$160	\$190	\$203	\$143
Total Support Services	\$1,804	\$1,834	\$1,910	\$2,137	\$2,163
Support Services-Salaries and Benefits	\$1,679	\$1,634	\$1,644	\$1,814	\$1,873
Total Administrative Costs	\$1,251	\$1,349	\$1,444	\$1,546	\$1,541
Administration Salaries and Benefits	\$1,083	\$1,160	\$1,177	\$1,257	\$1,305
Total Operations and Maintenance of Plant	\$1,662	\$1,417	\$1,418	\$1,565	\$1,680
Operations and Maintenance-Salaries and Benefits	\$696	\$705	\$704	\$749	\$850
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$109	\$116	\$136	\$144	\$146
Total Equipment Costs	\$22	\$24	\$82	\$102	\$36
Legal Costs	\$13	\$12	\$13	\$13	\$13
Employee Benefits as a percentage of salaries*	33.23%	34.03%	32.49%	32.10%	37.10%

*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 2014-15 revised appropriations and the 2015-16 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	ACES - Electric/Gas Consumption Cooperative Agreement	0
Others	ACT - Telecommunications Cooperative Agreement	0
Others	City of Somers Point - Community Education Recreation Program	0
Others	Linwood School District - various jointure agreements, including: student wrestling, elec./plumbing	0
Others	Mainland Regional School District - jointure agreement for application of pesticides	0
Transportation Services, including Fuel	Greater Egg Harbor Regional School District - Jointure Agreements for student transportation	0
Transportation Services, including Fuel	ACSSSD Transportation - jointure agreement for student transportation	0
Transportation Services, including Fuel	Atlantic County Govt. - Fuel	0
Transportation Services, including Fuel	Mainland Regional School District - Jointure Agreements for student transportation	0
Purchasing	Pittsgrove Cooperative Purchasing Agreements - various	0
Purchasing	NJ State Cooperative Purchasing Program	0
Purchasing	Atlantic County Govt. - Cooperative Purchasing Agreements - various	0
Purchasing	MRESC - Cooperative Purchasing Agreements - various	0
Purchasing	EIRC - Cooperative Purchasing Agreements - various	0
Professional Staff Development	SRI/ETTC - Richard Stockton College = Professional Development Services	0
Technology Services	Atlantic County AVA - Student AVA Services	0
Insurance Coverages and Benefits	ACASBO JIF - Property/student, various insurances, risk mgmt., training, consulting	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,383,122
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,188,371,800
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.7896
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,752,324
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,188,371,800
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.8206

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,383,122
(H) Estimated Equalized Valuation (as of 10/01/14)	1,176,489,258
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7976
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,752,324
(K) Estimated Equalized Valuation (as of 10/01/14)	1,176,489,258
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.8289

NAME=Frank Vogel

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	12/31/14
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	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	
Total Allowances Amount	\$6,000
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	compensation of unused days based on 1/260th of annual salary, capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Compensation of unused days at term, at the then current per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	roll into sick at end of year
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=Frank Vogel

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 3	
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=Suzanne Keller

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$92,184
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	12

NAME=Suzanne Keller

CATEGORY	MEASURE
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	
Total Allowances Amount	\$5,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	at Retirement - capped at \$15,000; based on 1/260th of at-then annual salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	at leave - based on 1/260th of at-then annual salary
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days roll over into Sick days
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	
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	