

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	862.0	845.0	838.0
Pupils On Roll Special Ed Full-Time	156.0	143.0	157.0
Pupils On Roll SUBTOTAL	1,018.0	988.0	995.0
Pupils in Private School Placements	2.0	3.0	2.0
Pupils Sent to Other Districts Regular	3.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	11.0	8.0	10.0
Pupils Received		7.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,949,548	9,383,122	9,613,369
Total Tuition	10-1300	82,414	5,000	5,765
Unrestricted Miscellaneous Revenues	10-1XXX	12,946	0	0
Subtotal - Revenues From Local Sources		9,044,908	9,388,122	9,619,134
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,457	16,457	21,570
Extraordinary Aid	10-3131	6,234	0	0
Categorical Special Education Aid	10-3132	561,975	561,975	568,696
Educational Adequacy Aid	10-3175	12,194	0	0
Equalization Aid	10-3176	4,959,725	4,959,725	4,978,335
Categorical Security Aid	10-3177	60,375	60,375	70,464
Under Adequacy Aid	10-3180	0	0	12,194
Parcc Readiness Aid	10-3181	0	0	9,890
Per Pupil Growth Aid	10-3182	0	0	9,890
Professional Learning Community Aid	10-3183	0	0	9,200
Other State Aids	10-3XXX	20,998	31,974	0
Subtotal - Revenues From State Sources		5,637,958	5,630,506	5,680,239
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	37,696	38,435
ARRA/SEMI Revenue	10-4210	104,673	0	0
Subtotal - Revenues From Federal Sources		104,673	37,696	38,435
Budgeted Fund Balance - Operating Budget	10-303	0	577,046	560,651
Adjustment For Prior Year Encumbrances		0	76,090	0
Actual Revenues (Over)/Under Expenditures		358,015	0	0
Total Operating Budget		15,145,554	15,709,460	15,898,459

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	11,728	0
Preschool Education Aid	20-3218	306,537	302,556	234,879
Other Restricted Entitlements	20-32XX	269,258	290,425	241,410
Total Revenues From State Sources		575,795	604,709	476,289
Revenues from Federal Sources:				
Title I	20-4411-4416	486,464	529,177	417,174
Title II	20-4451-4455	61,968	59,433	50,518
I.D.E.A. Part B (Handicapped)	20-4420-4429	349,302	353,513	291,732
Other	20-4XXX	3,676	0	0
Total Revenues From Federal Sources		901,410	942,123	759,424
Transfers From Operating Budget-Prek	20-5200	63,211	0	102,433
Total Grants And Entitlements		1,540,416	1,546,832	1,338,146
Repayment of Debt:				
Transfers From Other Funds	40-5200	171,137	96,858	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	299,067	369,202	458,543
Total Revenues From Local Sources		299,067	369,202	458,543
Budgeted Fund Balance	40-303	0	23	5,800
Total Local Repayment Of Debt		470,204	466,083	464,343
Actual Revenues (Over)/Under Expenditures		-2,681	0	0
Total Repayment Of Debt		467,523	466,083	464,343
Total Revenues/Sources		17,153,493	17,722,375	17,700,948

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	63,211	0	102,433
Total Revenues/Sources Net of Transfers		17,090,282	17,722,375	17,598,515

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,213,991	4,918,447	5,086,451
Special Education - Instruction	11-2XX-100-XXX	1,282,221	1,427,815	1,444,812
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,919	32,036	38,458
Bilingual Education - Instruction	11-240-100-XXX	98,252	112,877	115,095
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	42,871	57,350	53,030
School-Sponsored Athletics - Instruction	11-402-100-XXX	56,364	57,910	54,910
Summer School	11-422-XXX-XXX	2,000	4,000	2,000
Community Services Programs/Operations	11-800-330-XXX	73,138	118,799	73,224
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	504,975	407,142	520,473
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,164	37,026	43,533
Undist. Expenditures - Health Services	11-000-213-XXX	187,027	221,903	226,350
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	261,447	274,685	289,370
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	76,901	109,561	32,403
Undist. Expenditures - Guidance	11-000-218-XXX	259,731	255,837	259,901
Undist. Expenditures - Child Study Teams	11-000-219-XXX	459,159	464,060	475,892
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	174,318	181,103	209,210
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	164,006	200,397	197,374
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,189	47,900	50,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	313,859	345,483	366,194
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	551,423	595,345	537,122
Undist. Expend. - Central Services	11-000-251-XXX	274,136	312,851	258,763
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	73,872	62,014	67,142
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,395,058	1,524,429	1,466,383
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	511,604	420,849	419,137
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,977,699	3,408,619	3,523,050
Total Undistributed Expenditures		8,237,568	8,869,204	8,942,297

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total General Current Expense		15,008,324	15,598,438	15,810,277
Capital Expenditures:				
Equipment	12-XXX-XXX-730	77,308	37,000	14,400
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,065	34,065	34,065
Total Capital Outlay		111,373	71,065	48,465
Transfer Of Funds To Charter Schools	10-000-100-56X	25,857	39,957	39,717
General Fund Grand Total		15,145,554	15,709,460	15,898,459
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	354,898	305,912	327,494
Support Services	20-218-200-XXX	14,850	8,372	9,818
Total Preschool Education Aid	20-218-XXX-XXX	369,748	314,284	337,312
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	27,705	25,295	21,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	141,328	166,668	141,713
Nonpublic Handicapped Services	20-XXX-XXX-XXX	41,240	47,074	34,517
Nonpublic Nursing Services	20-XXX-XXX-XXX	44,105	39,870	33,890
Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,880	11,518	9,790
Total Other State Projects		269,258	290,425	241,410
Total State Projects	20-XXX-XXX-XXX	639,006	604,709	578,722
Federal Projects:				
Title I	20-XXX-XXX-XXX	486,464	529,177	417,174
Title II	20-XXX-XXX-XXX	61,968	59,433	50,518
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	349,302	353,513	291,732
Other	20-XXX-XXX-XXX	3,676	0	0
Total Federal Projects	20-XXX-XXX-XXX	901,410	942,123	759,424
Total Special Revenue Funds		1,540,416	1,546,832	1,338,146

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	467,523	466,083	464,343
Total Debt Service Funds		467,523	466,083	464,343
Total Expenditures/Appropriations		17,153,493	17,722,375	17,700,948
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	63,211	0	102,433
Total Expenditures Net of Transfers		17,090,282	17,722,375	17,598,515

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	360,791	360,263	310,363	210,363
--Repayment of Debt	3,142	5,823	5,800	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	100	100	100	100
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	205,000	183,500	183,500	183,500
--Legal Reserve	1,132,183	987,797	460,651	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
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	\$12,953	\$14,257	\$14,460	\$15,314	\$15,227
Total Classroom Instruction	\$8,110	\$8,890	\$8,883	\$9,176	\$9,346
Classroom-Salaries and Benefits	\$7,704	\$8,537	\$8,505	\$8,780	\$8,945
Classroom-General Supplies and Textbooks	\$246	\$176	\$235	\$246	\$260
Classroom-Purchased Services	\$160	\$177	\$143	\$150	\$141
Total Support Services	\$1,834	\$2,061	\$2,163	\$2,334	\$2,347
Support Services-Salaries and Benefits	\$1,634	\$1,822	\$1,873	\$1,989	\$2,062
Total Administrative Costs	\$1,349	\$1,513	\$1,541	\$1,707	\$1,585
Administration Salaries and Benefits	\$1,160	\$1,282	\$1,305	\$1,434	\$1,302
Total Operations and Maintenance of Plant	\$1,417	\$1,566	\$1,680	\$1,773	\$1,697
Operations and Maintenance-Salaries and Benefits	\$705	\$740	\$850	\$873	\$822
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$116	\$126	\$146	\$152	\$143
Total Equipment Costs	\$24	\$77	\$36	\$38	\$15
Legal Costs	\$12	\$18	\$13	\$24	\$35
Employee Benefits as a percentage of salaries*	34.03%	30.98%	37.10%	34.90%	36.21%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	150	LEA	5,765	Prior year tuition adjustment

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Utilities - ACES - Electric/Gas Consumption Cooperative Agreements	0
Others	Utilities - ACT - Telecommunications Cooperative Agreements	0
Others	City of Somers Point - Community Education and Recreation Programs	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - ACSSSD	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - Mainland Regional SD	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - GEHRSD	0
Transportation Services, including Fuel	Atlantic County Govt., Vehicle Fuel purchase	0
Purchasing	Linwood School District - Various jointure agreements - electric/plumbing services	0
Purchasing	Mainland SD - Pesticide	0
Purchasing	MRESC - Middlesex Regional Education Services Commission -Cooperative Purchasing Agreements	0
Purchasing	EIRC - Cooperative Purchasing Agreements	0
Professional Staff Development	SRI-ETTC Professional Development Shared Service Training	0
Technology Services	Atlantic County AVA - Student services	0
Insurance Coverages and Benefits	SPELL JIF - Property, student, liability, risk mgmt. services, consulting	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,281,459
(B) Estimated Net Taxable Valuation (as of 01/10/16)	1,172,378,100
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.7917
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,660,263
(E) Estimated Net Taxable Valuation (as of 01/10/16)	1,172,378,100
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.8240

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,281,459
(H) Estimated Equalized Valuation (as of 02/25/16)	1,135,255,253
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8176
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,660,263
(K) Estimated Equalized Valuation (as of 02/25/16)	1,135,255,253
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.8509

NAME=Keller, Suzanne

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$94,028
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
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	\$5,775
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 \$15,000 upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Compensation of unused vacation at the 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	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=Keller, Suzanne

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=Vogel, Frank

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	superintendent
Base Annual Salary Amount	\$137,700
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	\$6,500
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 \$15,000 upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Compensation of unused vacation at the ten current per diem rate; upon retirement, termination, resignation
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	

NAME=Vogel, Frank

CATEGORY	MEASURE
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	