

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	48	94	73
Pupils On Roll - Special Full-Time	8	3	2
Subtotal - Pupils On Roll	56	97	75
Pupils Sent to Other Dists-Spec Ed Prog	2	0	0
Pupils Received	2	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	855,354	809,987	826,187
Total Tuition	10-1300	540	3,200	3,200
Unrestricted Miscellaneous Revenues	10-1XXX	9,564	913	900
Interest Earned On Capital Reserve Funds	10-1XXX	32	10	10
Subtotal - Revenues From Local Sources		865,490	814,110	830,297
Revenues from State Sources:				
School Choice Aid	10-3116	177,392	272,182	401,310
Categorical Transportation Aid	10-3121	5,668	6,465	5,502
Categorical Special Education Aid	10-3132	16,446	20,133	27,618
Categorical Security Aid	10-3177	3,918	5,246	6,484
Other State Aids	10-3XXX	692	0	38,690
Subtotal - Revenues From State Sources		204,116	304,026	479,604
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	0	6,341	0
Subtotal - Revenues From Federal Sources		0	6,341	0
Budgeted Fund Balance - Operating Budget				
	10-303	0	55,793	39,470
Actual Revenues (Over)/Under Expenditures		12,254	0	0
Total Operating Budget		1,081,860	1,180,270	1,349,371
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	0	11,653	0
Title II	20-4451-4455	0	2,450	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	12,875	21,219	8,606

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Other	20-4XXX	16,980	0	0
Total Revenues From Federal Sources		29,855	35,322	8,606
Total Grants And Entitlements		29,855	35,322	8,606
Repayment of Debt:				
Transfers From Other Funds	40-5200	306	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	50,100	48,631	46,854
Total Revenues From Local Sources		50,100	48,631	46,854
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	25,678	24,772	23,868
Total Local Repayment Of Debt		76,084	73,403	70,722
Total Repayment Of Debt		76,084	73,403	70,722
Total Revenues/Sources		1,187,799	1,288,995	1,428,699
Total Revenues/Sources Net of Transfers		1,187,799	1,288,995	1,428,699

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	425,518	454,301	549,281
Special Education - Instruction	11-2XX-100-XXX	61,745	70,490	64,411
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	8,307	8,963
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	550	400	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	18,353	7,500	30,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,763	25,598	37,210
Undist. Expenditures - Health Services	11-000-213-XXX	8,989	9,357	9,563
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	17,010	13,260	13,500
Undist. Expenditures - Guidance	11-000-218-XXX	163	2,230	2,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	44,013	49,328	49,948
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	19,115	26,800	15,360
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	13,259	21,294	36,440
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	25,873	47,070	50,612
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	41,367	51,880	53,650
Undist. Expend. - Central Services	11-000-251-XXX	14,943	25,178	5,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	147,378	133,243	131,070
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	30,411	18,230	12,400
Personal Services - Employee Benefits	11-XXX-XXX-2XX	103,711	108,749	140,036
Total Undistributed Expenditures		501,348	539,717	588,089
Total General Current Expense		989,161	1,073,215	1,212,744
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	40,000	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	92,393	67,045	86,617
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	306		
Interest Deposit To Capital Reserve	10-604	0	10	10

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Capital Outlay		92,699	107,055	136,627
General Fund Grand Total		1,081,860	1,180,270	1,349,371
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	11,653	0
Title II	20-XXX-XXX-XXX	0	2,450	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	12,875	21,219	8,606
Other	20-XXX-XXX-XXX	16,980		
Total Federal Projects	20-XXX-XXX-XXX	29,855	35,322	8,606
Total Special Revenue Funds		29,855	35,322	8,606
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	76,084	73,403	70,722
Total Debt Service Funds		76,084	73,403	70,722
Total Expenditures/Appropriations		1,187,799	1,288,995	1,428,699
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	306		
Total Expenditures Net of Transfers		1,187,493	1,288,995	1,428,699

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	281,522	257,090	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	157,350	157,076	190,250	190,260
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	70,000	70,000	70,000	70,000
--Legal Reserve	55,392	88,487	39,470	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,953	\$15,918	\$13,438	\$10,799	\$15,605
Total Classroom Instruction	\$13,965	\$9,824	\$8,013	\$6,549	\$10,096
Classroom-Salaries and Benefits	\$13,220	\$9,228	\$7,549	\$6,126	\$8,990
Classroom-General Supplies and Textbooks	\$601	\$487	\$376	\$339	\$999
Classroom-Purchased Services	\$144	\$108	\$88	\$84	\$107
Total Support Services	\$2,770	\$2,564	\$2,614	\$2,049	\$2,919
Support Services-Salaries and Benefits	\$1,447	\$1,448	\$1,082	\$1,084	\$1,320
Total Administrative Costs	\$1,374	\$961	\$1,024	\$803	\$793
Administration Salaries and Benefits	\$706	\$107	\$247	\$230	\$0
Legal Costs	\$69	\$147	\$49	\$21	\$49
Total Operations and Maintenance of Plant	\$2,830	\$2,559	\$1,781	\$1,393	\$1,770
Operations and Maintenance-Salaries and Benefits	\$1,062	\$879	\$682	\$532	\$585
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$14	\$9	\$5	\$4	\$27
Total Equipment Costs	\$0	\$0	\$526	\$412	\$667
Employee Benefits as a percentage of salaries*	17.03%	17.72%	18.21%	16.36%	20.68%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

\*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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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 Spent (Optional)
Technology Services	Internet hosting services - CMC Voc-Tech	0.00
Insurance Coverages and Benefits	member of NJSBA Insurance Group	0.00
Food Services	contracted food services with Lower Township Elementary	0.00
Social Worker/Psychologist	contracted CST services with CMCSSSD	0.00
Others	guidance services with Lower Cape May Regional	0.00
Transportation Services, including Fuel	part of CMCSSSD transportation consortium	0.00
Purchasing - Power/Utilities	solar panels installed; Power Purchase Agreement in effect; part of ACES consortium for supply of electricity and gas	0.00
Purchasing - Supplies	part of Educational Data Services cooperative; Middlesex Regional Ed Services Commission member; US Communities; The Cooperative Purchasing Network	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	826,187
(B) Estimated Net Taxable Valuation (as of 10/01/12)	454,406,230
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.1818
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	873,041
(E) Estimated Net Taxable Valuation (as of 10/01/12)	454,406,230
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.1921
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	826,187
(H) Estimated Equalized Valuation (as of 10/01/12)	454,406,230
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.1818
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	873,041
(K) Estimated Equalized Valuation (as of 10/01/12)	454,406,230
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.1921
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NAME=Dr. Alfred Savio

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	Principal
Job Title II	Board Secretary
Base Annual Salary Amount	\$32,000
Base Annual Salary Amount	\$42,000
Full-Time Equivalent (FTE)	0.3
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	N
Shared with Another District?	N
Shared County	
Shared County	
Shared District	
Shared District	
Job Title Other District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/15
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	78
Contracted Number of Annual Work Days	104
Contracted Number of Annual Vacation Days	14
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Personal Days	0

NAME=Dr. Alfred Savio

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	0
Total Allowances Amount	1500
Total Bonuses Amount	3000
Total Bonuses Amount	0
Total Stipends Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible - must have 10 years of service with district
Contractual Post-Employment Benefit Description of Payout of Sick days	no entitlement
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payment permitted - use them or lose them
Contractual Post-Employment Benefit Description of Payout of Vacation days	no entitlement
Contractual Post-Employment Benefit Description of Payout of Personal days	no payment permitted - use them or lose them
Contractual Post-Employment Benefit Description of Payout of Personal days	no entitlement
Contractual Post-Employment Benefit Description of Other Benefits 1	
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 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dr. Alfred Savio

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
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 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 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 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 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	CSA is not entitled to health benefits unless his spouse loses her coverage
Additional Comment 1	
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	

NAME=Maureen McLaughlin

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor
Base Annual Salary Amount	\$76,500
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
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	
Total Allowances Amount	5795
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	480
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	14000
Contractual Post-Employment Benefit Description of Payout of Sick days	assumes maximum entitlement
Contractual Post-Employment Benefit Description of Payout of Vacation days	no entitlement
Contractual Post-Employment Benefit Description of Payout of Personal days	no entitlement
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=Maureen McLaughlin

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	